

Date: May 27, 2026

To: Members, Board of Education
Jill Baker, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer
Margaret Lam, Executive Director of Fiscal Services

Subject: 2026-27 Budget

Major highlights

- The Governor's May Revision reflects higher than expected State tax receipts and stable but moderate economic growth assumptions; the long-term sustainability of revenue levels is of concern.
- District enrollment declines continue with attendance rates remaining below pre-pandemic levels.
- Expenditures reflect implementation of the District's Fiscal Stabilization Plan while year-over-year expenditures continue to rise.
- Significant one-time funding has provided temporary General Fund relief.
- Revenues proposed in the May Revision improve the District's financial outlook, but do not eradicate deficit spending, which is entering its third year.

On June 17, 2026, the Board of Education will be asked to approve the 2026-27 Local Control Accountability Plan (LCAP) and the 2026-27 Budget. The proposed budget serves as the District's financial plan for 2026-27 and also reflects the most current multiyear financial projections for the District.

This memo focuses primarily on the General Fund, the District's main operating fund, which supports the District's core instructional programs and essential day-to-day operations.

Revenue

Where possible, the budget incorporates revenue estimates from the Governor's May Revision, which is Governor Newsom's final proposal to the legislature prior to the adoption of the State budget in June.

The May Revision reflects higher than anticipated growth in personal income taxes, which historically account for over 60% of State revenues. The growth was fueled by capital gains stemming from positive stock market performance. The May Revision assumes moderate but stable economic growth with no projected contraction of the economy. The May Revision also balances both 2026-27 and 2027-28 fiscal years and future operating deficits are reduced. However, the Chief Legislative Analyst's Office (LAO), the non-partisan policy advisor to the State legislature, indicates that despite this progress, the State's underlying budget condition is concerning. With diminished reserves and high borrowing levels, along with the State's dependence on technology and financial markets, even a mild economic event could place the State into deep deficits.

Using the assumptions contained in the May Revision, District General Fund revenues for 2026–27 are projected to be approximately \$1.2 billion, of which \$879.4 million is unrestricted. The table below summarizes projected General Fund revenues (in millions) from 2025–26 through 2029–30:

General Fund	2025-26	2026-27	2027-28	2028-29	2029-30
Unrestricted	\$865.0	\$879.4	\$885.2	\$891.3	\$893.7
Restricted General	\$310.8	\$355.8	\$298.2	\$297.6	\$296.5
Total	\$1,175.8	\$1,235.2	\$1,183.4	\$1,188.9	\$1,190.2

Unrestricted General Fund revenues for 2026–27 are projected to be approximately \$16 million higher than estimated in the Second Interim Financial Report, presented in March 2026, primarily due to an increase in the projected Cost-of-Living Adjustment (COLA), as discussed later in this memo. In subsequent years, unrestricted revenues are projected to remain relatively flat.

Restricted revenues for 2026–27 are projected to increase by approximately \$48 million compared with the Second Interim. The increase is primarily attributable to higher projected special education funding and significant one-time block grant funding included in the May Revision.

Local Control Funding Formula

The primary source of unrestricted revenue is funding received through the Local Control Funding Formula (LCFF), which is comprised of base, supplemental, and concentration grants. The base grant is allocated on a per-pupil basis, while supplemental and concentration grants are determined by the District's unduplicated pupil percentage, which reflects the proportion of students identified as economically disadvantaged, English language learners, foster and homeless

youth. Supplemental and concentration grant funding is intended to support services and programs that improve outcomes for the District's highest-need student populations.

Projected LCFF revenues (in millions) for both the base grant and supplemental and concentration grants are presented below:

	2025-26	2026-27	2027-28	2028-29	2029-30
LCFF Base grant	\$698.8	\$717.2	\$724.8	\$730.5	\$733.2
LCFF Supplemental and Concentration Grants	\$121.9	\$120.2	\$117.9	\$118.9	\$119.3

LCFF Base Grant

The main drivers of base grant funding are enrollment, the District's attendance rate, and the year-over-year COLA increases provided to school districts.

Enrollment

As the District is funded on average daily attendance, enrollment and the attendance rate work together to determine funding. Every 1% of enrollment or attendance loss or gain equates to approximately \$8 million in funding.

Below are actual and estimated District enrollments that underlie the base grant projections:

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	62,666	61,451	59,651	58,264	56,471	54,676

In 2026–27, the District's projected enrollment is expected to fall below 60,000 students. From a high of 96,348 students in 2002–03, enrollment has steadily declined to 61,451 students in 2025–26, representing a decrease of approximately 35,000 students, or more than 36%.

For purposes of the multiyear projections, annual enrollment declines ranging from 2.3% to 3.1% have been assumed for 2026–27 through 2029–30. These projections are based primarily on historical student retention patterns and live birth data lagged by five years. Current demographic trends indicate that school-age population decline throughout Los Angeles County is expected to continue for at least the next decade.

Attendance rate

Prior to the pandemic, the District historically maintained an attendance rate between 95% and 96%. Following a decline to 89.3% in 2021–22, attendance rates have improved but remain below pre-pandemic levels. Attendance for 2025–26 has been reported at approximately 92%, remaining essentially flat compared with 2024–25.

The District launched the You Belong campaign during the 2025–26 school year to improve student attendance and engagement. Staff will continue to evaluate the effectiveness of these efforts and identify additional strategies to support improved attendance rates, recognizing the direct connection between attendance, student achievement, and District funding.

COLA

COLA is provided to school districts to help offset increases in the cost of district operations. The Governor’s May Revision includes an improved statutory COLA for 2026–27 of 2.87%, representing an increase of 0.46% over the assumptions included at Second Interim.

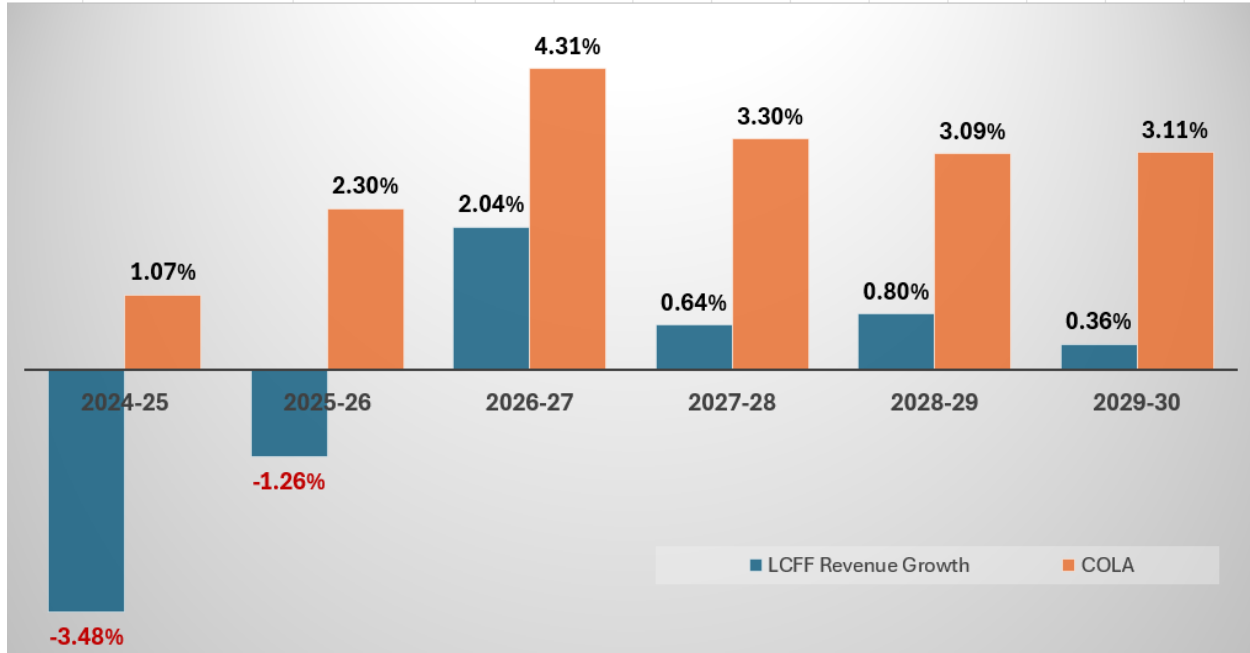
In addition, the May Revision proposes an additional 1.44% COLA adjustment in LCFF, resulting in a total LCFF COLA of 4.31% for 2026–27. The projected COLA trend reflected in the multiyear budget assumptions is outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
COLA	2.30%	4.31%	3.30%	3.09%	3.11%

It should be noted that the COLA is intended to represent an estimate of governmental cost increases from one year to the next and does not necessarily reflect the State’s ability or commitment to fully fund those increases. Accordingly, projected out-year COLAs and related revenue assumptions should be viewed with caution.

The figure below illustrates that increases in the statutory COLA do not translate into an equal proportional increase in District LCFF revenues. While COLA reflects the State’s estimated adjustment for inflationary cost increases, actual LCFF revenue growth is also affected by local factors such as declining enrollment, attendance and unduplicated pupil percentage.

As a result, even in years when the State provides a relatively strong COLA, the District may experience only modest LCFF revenue growth—or even declining revenues—due to ongoing enrollment and attendance losses.



LCFF Supplemental and Concentration Grant

The 2026-27 budget and multiyear revenue projections assume an unduplicated pupil percentage of 61.98%, consistent with the percentage seen in 2025-26. The District's unduplicated pupil percentage has decreased from its high of 70.29% in 2018-19, as shown below, signifying that the District's loss of unduplicated pupils has outpaced districtwide enrollment decline.

	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25	2025-26
Undupl. Pupil %	70.29%	67.22%	67.08%	62.99%	64.98%	63.72%	61.98%

Schools will continue to prioritize efforts to encourage families to complete the Household Income form, which assists the District in identifying its economically disadvantaged students.

Restricted General Fund

Restricted General Fund revenues total \$355.8 million for 2026-27.

The major state programs include the Expanded Learning Opportunity Program (ELOP) (\$57 million), After School Education and Safety (ASES) Program (\$12 million), Special Education (\$90 million), Instructional Materials (\$16 million) and Proposition 28, the arts education program (\$14 million).

A notable component of the 2026–27 State budget proposal is the significant increase in funding for special education. The May Revision proposes a 43% increase to the special education funding rate provided on a per-ADA basis (approximately \$1,340 per ADA). A portion of this increase, approximately \$5.0 million, was incorporated into Second Interim assumptions. Based on the May Revision proposal, the proposed 2026–27 budget now includes an additional \$20 million in ongoing special education revenue.

While this proposed increase is both necessary and welcome, special education funding continues to fall significantly short of the actual cost required to provide appropriate services and supports for students with disabilities. As a result, the District must continue to rely heavily on unrestricted General Fund contributions to support special education programs and services.

The District’s 2026-27 restricted general fund revenue budget also contains \$50 million in one-time funding in the Student Support and Professional Development Discretionary Block Grant. \$17 million was provided in 2025-26. Funds may be used to address rising operational costs, professional development, teacher recruitment and retention strategies, career pathways, and dual enrollment. In the proposed District budget and multi-year projections, all block grant funding has been utilized for unrestricted general fund relief.

Federal funding of \$54.7 million has been included in the budget. 2026-27 federal program awards are represented at similar levels to 2025-26.

Expenditures

General Fund expenditure estimates are as follows:

General Fund	2025-26	2026-27	2027-28	2028-29	2029-30
Unrestricted	\$711.0	\$729.5	\$734.2	\$740.4	\$748.9
Restricted	\$537.2	\$540.5	\$529.9	\$554.9	\$559.9
Total	\$1,248.2	\$1,270.0	\$1,264.1	\$1,295.3	\$1,308.8

2026-27 unrestricted expenditures are expected to grow by approximately \$19 million from 2025-26. The expenditures reflected above assume enactment of the [Fiscal Stabilization Plan](#), which contains reductions beginning in both 2025-26 and 2026-27. These reductions include both central office and school site reductions, impacting contracts and other operating expenditures as well as both certificated and classified management and non-management personnel. ([Fiscal Stabilization Summary](#)) In addition, subsequent personnel reductions identified through attrition, as well as non-personnel reductions have been implemented and reflected in the budget.

It should be noted that unrestricted expenditures in 2026-27 through 2029-30 are reduced by \$100 million, or an average of \$25 million a year, through transferring unrestricted expenditures to one-time block grants. These block grants include the Learning Recovery Emergency Block Grant and Student Support and Professional Development Block Grant. When this funding expires in 2029-30, deficit spending will increase dramatically absent additional fiscal stabilization measures.

Operational cost assumptions include the following:

- No salary increases
- Step and/or column salary increases for employees
- 7% annual increase in health benefit rates for benefitted employees. The average health benefit rate per full-time employee for 2026-27 is \$29,092
- Contributions to the STRS retirement system on behalf of certificated employees of 19.1% (19 cents for every \$1 of salary)
- Contributions to the PERS retirement system on behalf of classified employees of 26.4% (26.4 cents for every \$1 of salary)
- Annual increase to special education programs of \$10 million
- 4-5% increase for utilities
- 10% increase in student transportation costs.

Expenditures categorized by type are shown in [Attachment A](#). Programs funded through the Local Control Funding Formula are detailed in the [LCAP Action Summary](#) (Attachment B). The major programs covered through restricted state and federal funding are shown in [Attachment C](#).

Contributions

The unrestricted general fund (base grant) annually makes contributions to restricted programs. Here is the projected trend for the District's contributions:

	2025-26	2026-27	2027-28	2028-29	2029-30
Contributions	\$198.9	\$191.5	\$202.2	\$215.3	\$229.1

The unrestricted General Fund is required to contribute an amount equal to 3% of budgeted expenditures to the Routine Restricted Maintenance Account, totaling approximately \$39 million in 2026–27. In addition, the District is projected to contribute more than \$150 million from the unrestricted General Fund to support special education services.

Although the District's contribution to special education is projected to decline in 2026–27 compared with 2025–26 due to the increase in special education funding proposed in the May Revision, the cost of providing services continues to rise. With special education expenditures increasing by approximately \$10 million annually, the District's unrestricted contribution is expected to continue growing throughout the multiyear projection period.

Unrestricted Ending Balances

The unrestricted general fund ending balance, unrestricted funding remaining after the year is completed, is a gauge of the District's fiscal health. The ending balance is the District's savings account, providing cushion in the event of adverse economic circumstances. When expenditures exceed revenues, deficit spending occurs and balances are drawn down.

Below are actual and projected ending balances (\$millions):

General Fund	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Unrestricted Balance	\$379.0	\$328.4	\$283.6	\$228.2	\$158.7	\$63.2
Change From Prior Year		(\$50.6)	(\$44.9)	(\$55.4)	(\$69.5)	(\$95.5)

Gap funding following the 2008 recession and significant one-time federal and State pandemic relief funding allowed the District to strengthen its ending balances, which peaked at \$425.4 million in 2023–24.

The District is now operating in a more constrained "COLA-only" funding environment, in which annual LCFF revenue increases tied to COLA are largely offset—or, in some years, exceeded—by revenue losses associated with declining

enrollment and ADA. At the same time, District expenditures and ongoing obligations continue to grow. As a result, the District has entered a period of overall deficit spending (starting in 2024-25), which is projected to continue into its third consecutive year.

That said, the estimated ending balances shown above represent an improvement over projections in the Second Interim, when deficit spending was projected to accelerate more quickly and the minimum reserve requirement of approximately \$30 million was projected to be reached by the end of 2028–29. The improved outlook is primarily attributable to the proposed increase in revenues included in the May Revision.

This improved fiscal position provides the District with additional time to make the necessary adjustments to align ongoing expenditures with available revenues and restore long-term structural balance. At Second Interim, it was recommended that the District implement approximately \$40 million in fiscal stabilization measures beginning in 2027–28 in order to maintain the State-required minimum reserve level through the three-year projection period ending in 2028-29.

Based on the current budget assumptions, it would now be recommended that the District implement approximately \$20 million in fiscal stabilization measures for 2027–28. Implementing these measures proactively will help address the structural budget challenges early and prevent ongoing deficit spending from reaching unmanageable levels.

It should be noted again that these financial projections are based on revenue and expenditure information currently available and do not assume any increases in salaries or benefits that may result from the collective bargaining process.

Next Steps

The State legislature is constitutionally mandated to approve the State budget in June. As a result, the revenue assumptions underlying the District's budget may change following final State budget adoption. The District has up to 45 days after State budget enactment to revise its budget to incorporate any material changes. Staff will continue to monitor and will keep the Board apprised of any significant changes affecting the District's financial outlook.

Please do not hesitate to contact us should you have any questions.

cc: Senior Team

Attachment A

LBUSD General Fund Budget FY 2026-27

Description	2026-27 Budget		
	Unrestricted	Restricted	Total
CERTIFICATED SALARIES			
Teacher Salaries	\$ 263,495,668	\$ 89,386,924	\$ 352,882,592
Pupil Support Salaries (Counselors, Psychologists, Social Workers, Nurse, etc.)	22,863,435	18,590,801	41,454,236
Supervisor and Administrator Salaries	32,165,186	15,367,958	47,533,144
Other Certificated Salaries (TOSAs, etc.)	7,792,461	13,810,746	21,603,207
TOTAL CERTIFICATED SALARIES	\$ 326,316,750	\$ 137,156,429	\$ 463,473,179
CLASSIFIED SALARIES			
Instructional Salaries (Instructional Aides, IA-Specials, College Student Aides, etc.)	\$ 16,487,146	\$ 13,465,783	\$ 29,952,929
Support Salaries (Campus Staff Asst. Custodians, Library Media Asst., Maintenance etc.)	33,165,700	15,422,423	48,588,123
Supervisor and Administrator Salaries	27,332,772	6,690,938	34,023,710
Clerical, Technical and Office Salaries (Health Assts, Office Staff etc.)	23,566,283	2,766,316	26,332,599
Other Classified Salaries (Rec Aides, etc.)	4,299,343	4,498,279	8,797,622
TOTAL CLASSIFIED SALARIES	\$ 104,851,244	\$ 42,843,739	\$ 147,694,983
EMPLOYEE BENEFITS			
STRS (Certificated Retirement System)	\$ 61,972,027	\$ 73,306,891	\$ 135,278,918
PERS (Classified Retirement System)	25,711,290	9,040,160	34,751,450
Social Security	12,451,323	4,868,666	17,319,989
Health Benefits	96,087,516	41,506,510	137,594,026
Unemployment Insurance	278,930	89,492	368,422
Worker's Compensation	8,550,771	3,581,067	12,131,838
Retiree Benefits	11,091,933	5,556,560	16,648,493
TOTAL EMPLOYEE BENEFITS	\$ 216,143,790	\$ 137,949,346	\$ 354,093,136
BOOKS/SUPPLIES (Textbooks, Books, Supplies, Noncapitaized Equipment and Food)	12,857,175	39,670,302	52,527,477
SERVICES AND OTHER OPERATING EXPENDITURE			
Subagreement for Services (Health Services Contracts, NP School Services Contracts, etc.)	\$ 450,000	\$ 11,700,000	\$ 12,150,000
Travel and Conference (Mileage Reimb, Conference Travel and Fees, etc.)	678,425	731,762	1,410,187
Dues and Memberships (CIF Dues, Accrediting Fees, etc.)	165,552	7,500	173,052
Utilities	18,564,330	56,000	18,620,330
Rental, Leases and Repairs	4,443,187	6,070,470	10,513,657
Internal Charges to Site Resources	-725,426	2,426	-723,000
Professional/Consulting Services and Operating Expenditures	60,649,593	146,204,802	206,854,395
Phone/Internet Charges	2,855,475	60,400	2,915,875
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES	\$ 87,081,136	\$ 164,833,360	\$ 251,914,496
CAPITAL OUTLAYS			
Land (Site Improvement)	\$ -	\$ -	\$ -
Equipment and Equipment Replacement	870,000	495,000	1,365,000
TOTAL CAPITAL OUTLAY	\$ 870,000	\$ 495,000	\$ 1,365,000
OTHER OUTGOING			
Payments to County Offices (Pass-thru payments)	\$ 205,543	\$ 800,000	\$ 1,005,543
Admin Charges to Categorical Programs	(18,809,728)	16,750,810	(2,058,918)
Other Financing Uses	11,800,000	-	11,800,000
TOTAL OTHER OUTGOING	\$ (6,804,185)	\$ 17,550,810	\$ 10,746,625
GENERAL FUND TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 741,315,910	\$ 540,498,986	\$ 1,281,814,896

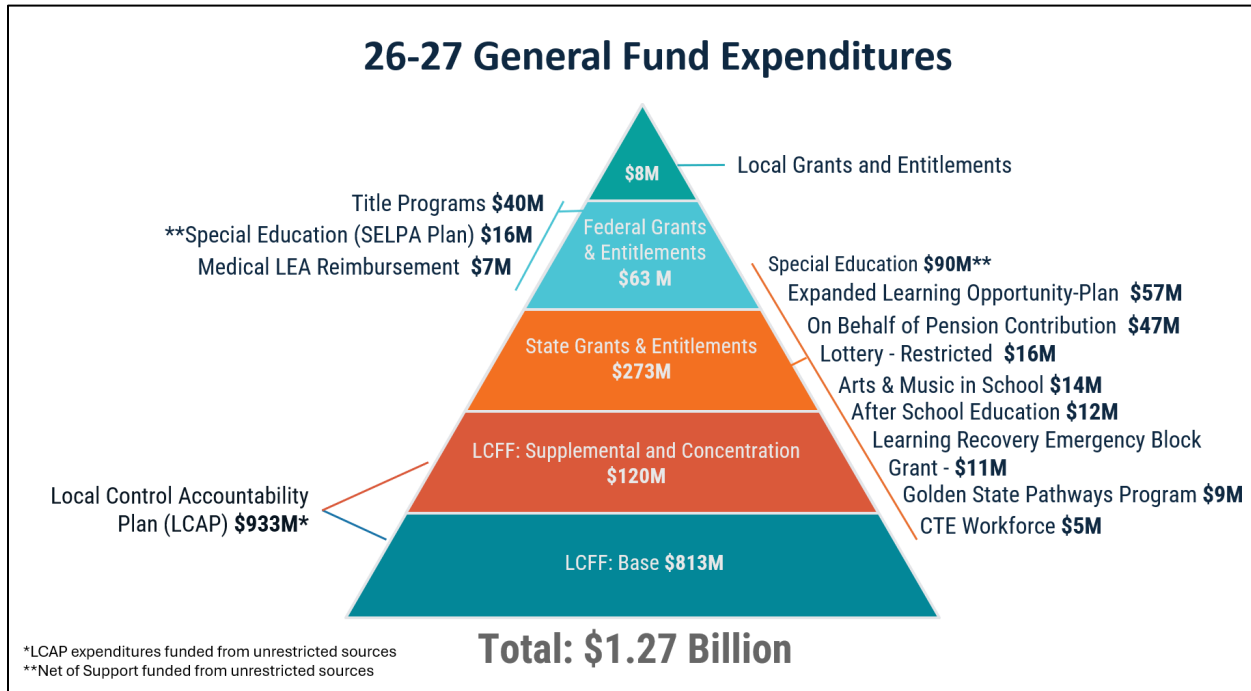
Attachment B

 LONG BEACH UNIFIED • SCHOOL • DISTRICT			2026-27 LCAP Summary	May 26, 2026
Goal 1- High Quality Learning for All Students				
		19 Metrics	9 Actions	Budget- \$503.2 M
1.1	Pupil Services (Base)	\$ 36,969,181	Nursing, Counseling and Psychological Services	
1.2	Instruction (Base)	\$ 352,267,023	Classroom Teachers, School & Classroom Materials & Supplies	
1.3	Instruction-Related Services (Base)	\$ 66,110,215	Teachers on Special Assignment (TOSA)- Trainers and Coaches, Site Administrators, Site Support Staff (non-academic)	
1.4	Counseling Support	\$ 13,389,687	Counselors	
1.5	Library Education Program	\$ 3,244,105	Teacher Librarians, Library Media Assistants, Library Materials	
1.6	Literacy Support	\$ 14,122,072	Literacy Teachers at High Needs Schools, Literacy Books and Materials, Curriculum TOSAs	
1.7	Learning Acceleration Supports	\$ 12,031,665	High School Tutors, Edgenuity, CORE, APEX, USC College Advisors, i Ready, PSAT, AP Exams, High School Summer School Program, Dual Enrollment Opportunities	
1.8	CTE/Linked Learning	\$ 1,808,299	Pathway/SLC Coordinators, College/Career Specialists/Admin, Student Interns, HS Pathways Allocations	
1.9	Wellness Centers	\$ 3,254,831	Wellness Centers Staff and Materials	
Goal 2- High Quality Learning: Black Student Achievement				
		6 Metrics	2 Actions	Budget- \$2.6 M
2.1	Black Student Achievement Initiative	\$ 2,609,142	Sankofa programs, Sankofa Saturdays, Sankofa Afterschool, Sankofa Mentorship Program, Sankofa Parent Workshops, Young Black Scholars and Black Student Unions, Black Literary Society, Activate the Center of Black Student Excellence.	
Goal 3- High Quality Learning: English Learners & Long Term English Learners				
		7 Metrics	2 Actions	Budget- \$5.9 M
3.1	English Learner Support	\$ 2,701,570	LBUSD Interpreter Unit, ELPAC Substitutes, Research Department Support, ELPAC Training, Testing Materials, Multilingual Office and Staff, ELlevation, Newcomer Support	
3.2	EL Coaches and Specialists	\$ 3,179,177	English Learner Coaches and English Learner Specialists	
Goal 4- High Quality Learning: Students with Disabilities				
		5 Metrics	4 Actions	Budget- \$174.8 M
4.1	Special Education Support (Base)	\$ 150,329,724	Special Education Teachers and Classroom Aides, Transportation, Support Exceeding State and Federal Resources for Special Education, Non-public Agency Support	
4.2	Pupil Services: Health Services	\$ 7,246,702	Site Nurses, Health Assistants, Psychologists	
4.3	Pupil Services: Instructional Aides	\$ 15,717,832	Additional Instructional Aides outside of the IEP	
4.4	Early Learning- Speech	\$ 1,540,030	Speech Teachers	
Goal 5- High Quality Learning: Foster & Homeless Youth				
		8 Metrics	1 Action	Budget- \$0.2 M
5.1	Homeless & Foster Youth Services	\$ 192,465	Social Workers	

Attachment B cont.

Goal 6- Engagement			
	5 Metrics	2 Actions	Budget- \$9.3 M
6.1	Community & Ancillary Services (Base)	\$ 7,685,804	Recreation Aides, Most Inspiring Students, High School Sports (Coaching, transportation and officials), Community Permits, Sports Trainers
6.2	Parent Involvement and Engagement	\$ 1,582,487	Parent University and Leadership Programs: Parenting Partners, Action Youth America, School Messenger, Canvas Learning Management System
Goal 7- Equitable and Liberatory District			
	14 Metrics	7 Actions	Budget- \$112.0 M
7.1	General Administration and Other Services (Base)	\$ 59,506,997	Non-Maintenance Operations: District Departments, Health Benefit Administration, Insurance
7.2	School-based Student Support	\$ 10,813,620	School Site LCFF Allocations to All Schools
7.3	Early Learning Initiative	\$ 23,427,170	Transitional Kindergarten Teachers Aides
7.4	Elementary Music Program	\$ 5,948,572	Elementary Music Teachers, Arts Method Books and Supplies, Guest Professional Musicians, Transportation, Musical Instruments
7.5	Interventions: Restorative Justice (Base)	\$ 586,104	Restorative Justice School Staff, Restorative Justice Materials and Training
7.6	Instructional Intervention Coordinators	\$ 11,250,547	Instruction and Intervention Coordinators, Program Coordinator
7.7	Male and Female Leadership Academies	\$ 528,296	Male & Female Leadership Academies Site Staff, Leadership Academy Supplies, Materials and Training
Goal 8- Transformative Change			
	4 Metrics	4 Actions	Budget- \$146.4 M
8.1	Plant and Maintenance Services (Base)	\$ 135,831,841	Maintenance, Operations, Business Services, Equipment Replacement
8.2	Curriculum Support	\$ 1,795,797	Curriculum Coaches, Program Specialists, Research & Technology- OCIPD
8.3	Professional Development	\$ 5,769,676	Certificated Professional Development, Classified Professional Development, Leadership Development
8.4	National Teacher Certification	\$ 3,059,300	National Board Teacher Fees and Incentive
Goal 9- Equity Multiplier			
	7 Metrics	3 Actions	Budget- \$6.3 M
9.1	Alternative Programs Support	\$ 4,188,381	Additional High School Staffing for Alternative and Continuation Schools: Reid and EPHS
9.2	Reid High School Equity Multiplier Support Services*	\$ 331,490	Personnel, Community and Family Engagement, Wellness and Resource Center, Contracts with Community Agencies for Mentorships/Tutoring, Student Planners,
9.3	EPHS Equity Multiplier Support Services*	\$1,823,010	Technology Updates for school and students (including hotspots/tech for students without access to wifi), Celebrations of Student Success with Guest Speakers,
		\$ 960,842,812	

Attachment C



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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.

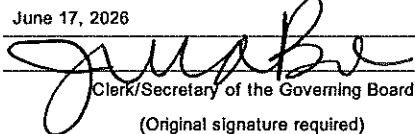
X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code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

Budget available for inspection at:

Place: 1515 Hughes Way Long Beach CA 90810

Date: May 29, 2026

Adoption Date: June 17, 2026

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

Printed Name: Dr. Jill Baker

Public Hearing:

Place: 1515 Hughes Way Long Beach CA
90810

Date: June 3, 2026

Time: 5:00 PM

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Margaret Lam

Title: Executive Director of Fiscal Services

Telephone: 562-997-8126

E-mail: mlam1@lpschools.net

Criteria and Standards Review Summary

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

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
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
			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
			X	
				X
				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
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/17/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
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

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

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	

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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:	\$	33,084,499.00
• Less: Amount of total liabilities reserved in budget:	\$	33,084,499.00
• Estimated accrued but unfunded liabilities:	\$	0.00

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

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

Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

Dr. Jill Baker

Printed Name

06/17/2026

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

Superintendent

Title

For additional information on this certification, please contact:

Margaret Lam

Name

mlam1@lbschools.net

Email

Executive Director of Fiscal Services

Title

562-997-8126

Telephone

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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		820,694,775.00	0.00	820,694,775.00	837,407,224.00	0.00	837,407,224.00	2.0%
2) Federal Revenue	8100-8299		0.00	66,842,839.00	66,842,839.00	0.00	54,698,714.00	54,698,714.00	-18.2%
3) Other State Revenue	8300-8599		19,514,359.00	229,924,995.00	249,439,354.00	19,521,526.00	290,754,540.00	310,276,066.00	24.4%
4) Other Local Revenue	8600-8799		24,770,670.00	13,990,624.00	38,761,294.00	22,451,123.00	10,317,867.00	32,768,990.00	-15.5%
5) TOTAL, REVENUES			864,979,804.00	310,758,458.00	1,175,738,262.00	879,379,873.00	355,771,121.00	1,235,150,994.00	5.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		338,546,333.00	152,581,806.54	491,128,139.54	326,316,752.00	137,156,429.00	463,473,181.00	-5.6%
2) Classified Salaries	2000-2999		100,996,539.00	42,015,660.00	143,012,199.00	104,851,244.00	42,843,739.00	147,694,983.00	3.3%
3) Employee Benefits	3000-3999		210,349,141.00	134,629,184.00	344,978,325.00	216,143,790.00	137,949,346.00	354,093,136.00	2.6%
4) Books and Supplies	4000-4999		8,477,875.00	25,827,701.00	34,305,576.00	12,857,175.00	39,670,302.00	52,527,477.00	53.1%
5) Services and Other Operating Expenditures	5000-5999		71,259,952.00	162,556,322.31	233,816,274.31	87,081,136.00	164,833,360.00	251,914,496.00	7.7%
6) Capital Outlay	6000-6999		1,405,962.00	737,630.00	2,143,592.00	870,000.00	495,000.00	1,365,000.00	-36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		409,261.00	450,000.00	859,261.00	205,543.00	800,000.00	1,005,543.00	17.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(20,453,862.00)	18,410,409.00	(2,043,453.00)	(18,809,728.00)	16,750,810.00	(2,058,918.00)	0.8%
9) TOTAL, EXPENDITURES			710,991,201.00	537,208,712.85	1,248,199,913.85	729,515,912.00	540,498,986.00	1,270,014,898.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,988,603.00	(226,450,254.85)	(72,461,651.85)	149,863,961.00	(184,727,865.00)	(34,863,904.00)	-51.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		4,791,000.00	0.00	4,791,000.00	8,541,130.00	0.00	8,541,130.00	78.3%
b) Transfers Out	7600-7629		10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
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		(198,854,566.00)	198,854,566.00	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(204,463,566.00)	198,854,566.00	(5,609,000.00)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-41.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,474,963.00)	(27,595,688.85)	(78,070,651.85)	(44,865,923.00)	6,743,149.00	(38,122,774.00)	-51.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%
b) Audit Adjustments	9793		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)	
c) As of July 1 - Audited (F1a + F1b)			378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%
2) Ending Balance, June 30 (E + F1e)			328,442,024.09	123,072,595.81	451,514,619.90	283,576,101.09	129,815,744.81	413,391,845.90	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	346,700.00	0.00	346,700.00	346,700.00	0.00	346,700.00	0.0%
Stores		9712	727,150.00	0.00	727,150.00	727,150.00	0.00	727,150.00	0.0%
Prepaid Items		9713	1,255,446.00	0.00	1,255,446.00	1,255,446.00	0.00	1,255,446.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,072,596.32	123,072,596.32	0.00	129,815,745.32	129,815,745.32	5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	300,940,729.00	0.00	300,940,729.00	255,610,505.00	0.00	255,610,505.00	-15.1%
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	25,171,999.00	0.00	25,171,999.00	25,636,300.00	0.00	25,636,300.00	1.8%
Unassigned/Unappropriated Amount		9790	.09	(.51)	(.42)	.09	(.51)	(.42)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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)	
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	496,067,658.00	0.00	496,067,658.00	464,367,434.00	0.00	464,367,434.00	-6.4%
Education Protection Account State Aid - Current Year		8012	121,253,919.00	0.00	121,253,919.00	155,416,967.00	0.00	155,416,967.00	28.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	407,643.00	0.00	407,643.00	411,498.00	0.00	411,498.00	0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,244,615.00	0.00	1,244,615.00	1,645,569.00	0.00	1,645,569.00	32.2%
County & District Taxes									
Secured Roll Taxes		8041	104,284,529.00	0.00	104,284,529.00	116,868,267.00	0.00	116,868,267.00	12.1%
Unsecured Roll Taxes		8042	1,402,823.00	0.00	1,402,823.00	1,271,912.00	0.00	1,271,912.00	-9.3%
Prior Years' Taxes		8043	3,120,195.00	0.00	3,120,195.00	3,198,434.00	0.00	3,198,434.00	2.5%
Supplemental Taxes		8044	3,878,241.00	0.00	3,878,241.00	2,934,385.00	0.00	2,934,385.00	-24.3%
Education Revenue Augmentation Fund (ERAF)		8045	54,949,195.00	0.00	54,949,195.00	52,574,161.00	0.00	52,574,161.00	-4.3%

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	35,215,309.00	0.00	35,215,309.00	39,724,216.00	0.00	39,724,216.00	12.8%
Penalties and Interest from Delinquent Taxes		8048	22,928.00	0.00	22,928.00	38,901.00	0.00	38,901.00	69.7%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	45,000.00	0.00	45,000.00	48,868.00	0.00	48,868.00	8.6%
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	(18,203.00)	0.00	(18,203.00)	(24,434.00)	0.00	(24,434.00)	34.2%
Subtotal, LCFF Sources			821,873,852.00	0.00	821,873,852.00	838,476,178.00	0.00	838,476,178.00	2.0%
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	(1,179,077.00)	0.00	(1,179,077.00)	(1,068,954.00)	0.00	(1,068,954.00)	-9.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			820,694,775.00	0.00	820,694,775.00	837,407,224.00	0.00	837,407,224.00	2.0%
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	14,310,728.00	14,310,728.00	0.00	14,310,728.00	14,310,728.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,356,078.00	1,356,078.00	0.00	1,355,936.00	1,355,936.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	292,008.00	292,008.00	0.00	246,643.00	246,643.00	-15.5%
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		40,962,551.00	40,962,551.00		27,747,767.00	27,747,767.00	-32.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,691,430.00	2,691,430.00		3,749,777.00	3,749,777.00	39.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,877,776.00	1,877,776.00		2,238,627.00	2,238,627.00	19.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		3,433,006.00	3,433,006.00		3,105,949.00	3,105,949.00	-9.5%
Career and Technical Education	3500-3599	8290		741,670.00	741,670.00		720,297.00	720,297.00	-2.9%
All Other Federal Revenue	All Other	8290	0.00	1,177,592.00	1,177,592.00	0.00	1,222,990.00	1,222,990.00	3.9%
TOTAL, FEDERAL REVENUE			0.00	66,842,839.00	66,842,839.00	0.00	54,698,714.00	54,698,714.00	-18.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		58,546,324.00	58,546,324.00		82,576,881.00	82,576,881.00	41.0%
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	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,936,459.00	0.00	2,936,459.00	2,875,325.00	0.00	2,875,325.00	-2.1%
Lottery - Unrestricted and Instructional Materials		8560	10,747,761.00	4,627,834.00	15,375,595.00	10,427,010.00	4,500,078.00	14,927,088.00	-2.9%
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		53,919,161.00	53,919,161.00		50,860,427.00	50,860,427.00	-5.7%
After School Education and Safety (ASES)	6010	8590		12,150,555.00	12,150,555.00		12,150,555.00	12,150,555.00	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		4,314.00	4,314.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,895,456.00	6,895,456.00		3,383,636.00	3,383,636.00	-50.9%
Arts and Music in Schools (Prop 28)	6770	8590		11,158,673.00	11,158,673.00		14,416,929.00	14,416,929.00	29.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		982,902.00	982,902.00		750,000.00	750,000.00	-23.7%
All Other State Revenue	All Other	8590	5,830,139.00	81,639,776.00	87,469,915.00	6,219,191.00	122,116,034.00	128,335,225.00	46.7%
TOTAL, OTHER STATE REVENUE			19,514,359.00	229,924,995.00	249,439,354.00	19,521,526.00	290,754,540.00	310,276,066.00	24.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	2,914,565.00	28,000.00	2,942,565.00	2,581,592.00	150,000.00	2,731,592.00	-7.2%
Interest		8660	16,600,000.00	0.00	16,600,000.00	14,924,297.00	0.00	14,924,297.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,256,105.00	13,962,624.00	19,218,729.00	4,945,234.00	10,167,867.00	15,113,101.00	-21.4%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,770,670.00	13,990,624.00	38,761,294.00	22,451,123.00	10,317,867.00	32,768,990.00	-15.5%
TOTAL, REVENUES			864,979,804.00	310,758,458.00	1,175,738,262.00	879,379,873.00	355,771,121.00	1,235,150,994.00	5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	260,344,105.00	110,746,815.00	371,090,920.00	263,495,668.00	89,386,924.00	352,882,592.00	-4.9%
Certificated Pupil Support Salaries		1200	26,907,471.00	18,855,229.00	45,762,700.00	22,863,435.00	18,590,801.00	41,454,236.00	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	34,007,797.00	8,636,108.00	42,643,905.00	32,165,188.00	15,367,958.00	47,533,146.00	11.5%
Other Certificated Salaries		1900	17,286,960.00	14,343,654.54	31,630,614.54	7,792,461.00	13,810,746.00	21,603,207.00	-31.7%
TOTAL, CERTIFICATED SALARIES			338,546,333.00	152,581,806.54	491,128,139.54	326,316,752.00	137,156,429.00	463,473,181.00	-5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	13,363,964.00	13,378,373.00	26,742,337.00	16,487,146.00	13,465,783.00	29,952,929.00	12.0%
Classified Support Salaries		2200	33,212,737.00	14,029,306.00	47,242,043.00	33,165,700.00	15,422,423.00	48,588,123.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	27,082,136.00	7,179,062.00	34,261,198.00	27,332,772.00	6,690,938.00	34,023,710.00	-0.7%
Clerical, Technical and Office Salaries		2400	22,869,732.00	2,615,789.00	25,485,521.00	23,566,283.00	2,766,316.00	26,332,599.00	3.3%
Other Classified Salaries		2900	4,467,970.00	4,813,130.00	9,281,100.00	4,299,343.00	4,498,279.00	8,797,622.00	-5.2%
TOTAL, CLASSIFIED SALARIES			100,996,539.00	42,015,660.00	143,012,199.00	104,851,244.00	42,843,739.00	147,694,983.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	64,471,566.00	69,146,981.00	133,618,547.00	61,972,027.00	73,306,891.00	135,278,918.00	1.2%
PERS		3201-3202	25,185,722.00	8,979,457.00	34,165,179.00	25,711,290.00	9,040,160.00	34,751,450.00	1.7%
OASDI/Medicare/Alternative		3301-3302	12,344,289.00	5,181,528.00	17,525,817.00	12,451,323.00	4,868,666.00	17,319,989.00	-1.2%
Health and Welfare Benefits		3401-3402	88,225,293.00	41,552,793.00	129,778,086.00	96,087,516.00	41,506,510.00	137,594,026.00	6.0%
Unemployment Insurance		3501-3502	226,123.00	97,846.00	323,969.00	278,930.00	89,492.00	368,422.00	13.7%
Workers' Compensation		3601-3602	8,809,522.00	3,829,866.00	12,639,388.00	8,550,771.00	3,581,067.00	12,131,838.00	-4.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	941,976.00	436,153.00	1,378,129.00	864,641.00	355,957.00	1,220,598.00	-11.4%
OPEB, Active Employees		3751-3752	10,139,650.00	5,404,560.00	15,544,210.00	10,227,292.00	5,200,603.00	15,427,895.00	-0.7%
Other Employee Benefits		3901-3902	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			210,349,141.00	134,629,184.00	344,978,325.00	216,143,790.00	137,949,346.00	354,093,136.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,702.00	6,309,000.00	6,320,702.00	0.00	15,377,256.00	15,377,256.00	143.3%
Books and Other Reference Materials		4200	41,568.00	373,761.00	415,329.00	18,490.00	245,000.00	263,490.00	-36.6%
Materials and Supplies		4300	7,772,923.00	12,874,214.00	20,647,137.00	12,131,743.00	20,459,393.00	32,591,136.00	57.8%
Noncapitalized Equipment		4400	651,451.00	3,489,417.00	4,140,868.00	706,942.00	1,507,583.00	2,214,525.00	-46.5%
Food		4700	231.00	2,781,309.00	2,781,540.00	0.00	2,081,070.00	2,081,070.00	-25.2%
TOTAL, BOOKS AND SUPPLIES			8,477,875.00	25,827,701.00	34,305,576.00	12,857,175.00	39,670,302.00	52,527,477.00	53.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	370,000.00	10,678,000.00	11,048,000.00	450,000.00	11,700,000.00	12,150,000.00	10.0%
Travel and Conferences		5200	596,567.00	1,188,542.31	1,785,109.31	678,425.00	731,762.00	1,410,187.00	-21.0%
Dues and Memberships		5300	172,148.00	10,261.00	182,409.00	165,552.00	7,500.00	173,052.00	-5.1%
Insurance	5400 - 5499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,847,700.00	56,000.00	17,903,700.00	18,564,330.00	56,000.00	18,620,330.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,168,426.00	6,475,998.00	10,644,424.00	4,443,187.00	6,070,470.00	10,513,657.00	-1.2%
Transfers of Direct Costs		5710	84,963.00	(84,963.00)	0.00	(216,011.00)	216,011.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(931,683.00)	136,424.00	(795,259.00)	(509,415.00)	(213,585.00)	(723,000.00)	-9.1%
Professional/Consulting Services and Operating Expenditures	5800 - 5899		47,405,382.00	144,034,755.00	191,440,137.00	60,649,593.00	146,204,802.00	206,854,395.00	8.1%
Communications		5900	1,546,449.00	61,305.00	1,607,754.00	2,855,475.00	60,400.00	2,915,875.00	81.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,259,952.00	162,556,322.31	233,816,274.31	87,081,136.00	164,833,360.00	251,914,496.00	7.7%
CAPITAL OUTLAY									
Land		6100	0.00	265,387.00	265,387.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	118,033.00	118,033.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	165,962.00	154,210.00	320,172.00	0.00	495,000.00	495,000.00	54.6%
Equipment Replacement		6500	1,240,000.00	200,000.00	1,440,000.00	870,000.00	0.00	870,000.00	-39.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			1,405,962.00	737,630.00	2,143,592.00	870,000.00	495,000.00	1,365,000.00	-36.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	409,261.00	450,000.00	859,261.00	205,543.00	800,000.00	1,005,543.00	17.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409,261.00	450,000.00	859,261.00	205,543.00	800,000.00	1,005,543.00	17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(18,410,409.00)	18,410,409.00	0.00	(16,750,810.00)	16,750,810.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,043,453.00)	0.00	(2,043,453.00)	(2,058,918.00)	0.00	(2,058,918.00)	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,453,862.00)	18,410,409.00	(2,043,453.00)	(18,809,728.00)	16,750,810.00	(2,058,918.00)	0.8%
TOTAL, EXPENDITURES			710,991,201.00	537,208,712.85	1,248,199,913.85	729,515,912.00	540,498,986.00	1,270,014,898.00	1.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,791,000.00	0.00	4,791,000.00	8,541,130.00	0.00	8,541,130.00	78.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,791,000.00	0.00	4,791,000.00	8,541,130.00	0.00	8,541,130.00	78.3%
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	10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(198,854,566.00)	198,854,566.00	0.00	(191,471,014.00)	191,471,014.00	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			(198,854,566.00)	198,854,566.00	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%

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

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(204,463,566.00)	198,854,566.00	(5,609,000.00)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-41.9%

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	820,694,775.00	0.00	820,694,775.00	837,407,224.00	0.00	837,407,224.00	2.0%
2) Federal Revenue		8100-8299	0.00	66,842,839.00	66,842,839.00	0.00	54,698,714.00	54,698,714.00	-18.2%
3) Other State Revenue		8300-8599	19,514,359.00	229,924,995.00	249,439,354.00	19,521,526.00	290,754,540.00	310,276,066.00	24.4%
4) Other Local Revenue		8600-8799	24,770,670.00	13,990,624.00	38,761,294.00	22,451,123.00	10,317,867.00	32,768,990.00	-15.5%
5) TOTAL, REVENUES			864,979,804.00	310,758,458.00	1,175,738,262.00	879,379,873.00	355,771,121.00	1,235,150,994.00	5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	403,246,383.00	363,427,084.84	766,673,467.84	425,024,205.00	365,590,500.00	790,614,705.00	3.1%
2) Instruction - Related Services	2000-2999		102,302,819.00	59,528,724.01	161,831,543.01	82,759,380.00	65,343,105.00	148,102,485.00	-8.5%
3) Pupil Services	3000-3999		59,417,548.00	47,519,997.00	106,937,545.00	62,936,650.00	45,450,956.00	108,387,606.00	1.4%
4) Ancillary Services	4000-4999		6,018,434.00	871,256.00	6,889,690.00	6,196,145.00	876,900.00	7,073,045.00	2.7%
5) Community Services	5000-5999		6,060,850.00	6,871,570.00	12,932,420.00	5,725,831.00	3,483,188.00	9,209,019.00	-28.8%
6) Enterprise	6000-6999		605,915.00	0.00	605,915.00	622,168.00	0.00	622,168.00	2.7%
7) General Administration	7000-7999		39,602,636.00	19,810,912.00	59,413,548.00	47,813,724.00	18,027,619.00	65,841,343.00	10.8%
8) Plant Services	8000-8999		93,327,355.00	38,729,169.00	132,056,524.00	98,232,266.00	40,926,718.00	139,158,984.00	5.4%
9) Other Outgo	9000-9999		409,261.00	450,000.00	859,261.00	205,543.00	800,000.00	1,005,543.00	17.0%
10) TOTAL, EXPENDITURES			710,991,201.00	537,208,712.85	1,248,199,913.85	729,515,912.00	540,498,986.00	1,270,014,898.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			153,988,603.00	(226,450,254.85)	(72,461,651.85)	149,863,961.00	(184,727,865.00)	(34,863,904.00)	-51.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,791,000.00	0.00	4,791,000.00	8,541,130.00	0.00	8,541,130.00	78.3%
b) Transfers Out		7600-7629	10,400,000.00	0.00	10,400,000.00	11,800,000.00	0.00	11,800,000.00	13.5%
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	(198,854,566.00)	198,854,566.00	0.00	(191,471,014.00)	191,471,014.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(204,463,566.00)	198,854,566.00	(5,609,000.00)	(194,729,884.00)	191,471,014.00	(3,258,870.00)	-41.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,474,963.00)	(27,595,688.85)	(78,070,651.85)	(44,865,923.00)	6,743,149.00	(38,122,774.00)	-51.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,916,987.09	150,668,284.66	529,585,271.75	328,442,024.09	123,072,595.81	451,514,619.90	-14.7%
2) Ending Balance, June 30 (E + F1e)			328,442,024.09	123,072,595.81	451,514,619.90	283,576,101.09	129,815,744.81	413,391,845.90	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	346,700.00	0.00	346,700.00	346,700.00	0.00	346,700.00	0.0%
Stores		9712	727,150.00	0.00	727,150.00	727,150.00	0.00	727,150.00	0.0%
Prepaid Items		9713	1,255,446.00	0.00	1,255,446.00	1,255,446.00	0.00	1,255,446.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,072,596.32	123,072,596.32	0.00	129,815,745.32	129,815,745.32	5.5%
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	300,940,729.00	0.00	300,940,729.00	255,610,505.00	0.00	255,610,505.00	-15.1%
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	25,171,999.00	0.00	25,171,999.00	25,636,300.00	0.00	25,636,300.00	1.8%
Unassigned/Unappropriated Amount		9790	.09	(.51)	(.42)	.09	(.51)	(.42)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	6,816,698.31	1,112,112.31
6019	Student Support and Professional Development Discretionary Block Grant	18,103,173.00	63,700,306.00
6300	Lottery: Instructional Materials	25,206,801.53	14,126,129.53
6383	Golden State Pathways Program	11,502,198.97	2,039,159.97
6547	Special Education Early Intervention Preschool Grant	2,904,279.40	3,942,966.40
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,686,827.90	4,686,827.90
7085	Learning Communities for School Success Program	1,256,856.00	1,256,856.00
7339	Dual Enrollment Opportunities	1,408,618.69	208,618.69
7388	SB 117 COVID-19 LEA Response Funds	.58	.58
7399	LCFF Equity Multiplier	2,557,724.22	1,338,450.22
7435	Learning Recovery Emergency Block Grant	25,793,206.42	19,064,004.42
7810	Other Restricted State	685,253.87	48,592.87
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,464,296.90	5,319,605.90
9010	Other Restricted Local	18,686,660.53	12,972,114.53
Total, Restricted Balance		123,072,596.32	129,815,745.32

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	10,174,000.00	10,174,000.00	0.0%
5) TOTAL, REVENUES			10,174,000.00	10,174,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,128,000.00	3,128,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,650,000.00	6,650,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,778,000.00	9,778,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			396,000.00	396,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			396,000.00	396,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,254.62	8,544,254.62	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,254.62	8,544,254.62	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,254.62	8,544,254.62	4.9%
2) Ending Balance, June 30 (E + F1e)			8,544,254.62	8,940,254.62	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,544,254.62	8,940,254.62	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	174,000.00	174,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000,000.00	10,000,000.00	0.0%
TOTAL, REVENUES			10,174,000.00	10,174,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,000,000.00	3,000,000.00	0.0%
Noncapitalized Equipment		4400	128,000.00	128,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,128,000.00	3,128,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	100,000.00	100,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,500,000.00	6,500,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,650,000.00	6,650,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,778,000.00	9,778,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,174,000.00	10,174,000.00	0.0%
5) TOTAL, REVENUES			10,174,000.00	10,174,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		9,778,000.00	9,778,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,778,000.00	9,778,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			396,000.00	396,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			396,000.00	396,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,148,254.62	8,544,254.62	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,148,254.62	8,544,254.62	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,148,254.62	8,544,254.62	4.9%
2) Ending Balance, June 30 (E + F1e)			8,544,254.62	8,940,254.62	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,544,254.62	8,940,254.62	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	8,544,254.62	8,940,254.62
Total, Restricted Balance		8,544,254.62	8,940,254.62

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	426,949.00	426,949.00	0.0%
3) Other State Revenue		8300-8599	1,624,749.00	1,799,093.00	10.7%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	0.0%
5) TOTAL, REVENUES			2,116,698.00	2,291,042.00	8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,241,868.00	1,144,432.00	-7.8%
2) Classified Salaries		2000-2999	165,224.00	150,397.00	-9.0%
3) Employee Benefits		3000-3999	650,181.00	662,936.00	2.0%
4) Books and Supplies		4000-4999	87,300.00	165,055.00	89.1%
5) Services and Other Operating Expenditures		5000-5999	79,300.00	98,786.00	24.6%
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	61,033.00	69,436.00	13.8%
9) TOTAL, EXPENDITURES			2,284,906.00	2,291,042.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(168,208.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(168,208.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,063.18	212,855.18	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,063.18	212,855.18	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,063.18	212,855.18	-44.1%
2) Ending Balance, June 30 (E + F1e)			212,855.18	212,855.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,603.93	129,603.93	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	83,251.25	83,251.25	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		
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	426,949.00	426,949.00	0.0%
TOTAL, FEDERAL REVENUE			426,949.00	426,949.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,519,023.00	1,678,367.00	10.5%
All Other State Revenue	All Other	8590	105,726.00	120,726.00	14.2%
TOTAL, OTHER STATE REVENUE			1,624,749.00	1,799,093.00	10.7%
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	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,000.00	50,000.00	0.0%

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			65,000.00	65,000.00	0.0%
TOTAL, REVENUES			2,116,698.00	2,291,042.00	8.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,071,981.00	971,288.00	-9.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	169,887.00	173,144.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,241,868.00	1,144,432.00	-7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,038.00	25,000.00	-39.1%
Classified Support Salaries		2200	25,000.00	25,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	78,862.00	79,308.00	0.6%
Clerical, Technical and Office Salaries		2400	20,324.00	21,089.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,224.00	150,397.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	343,639.00	333,589.00	-2.9%
PERS		3201-3202	35,308.00	34,637.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	35,703.00	28,102.00	-21.3%
Health and Welfare Benefits		3401-3402	180,913.00	214,885.00	18.8%
Unemployment Insurance		3501-3502	712.00	651.00	-8.6%
Workers' Compensation		3601-3602	28,497.00	25,898.00	-9.1%
OPEB, Allocated		3701-3702	2,994.00	2,621.00	-12.5%
OPEB, Active Employees		3751-3752	22,415.00	22,553.00	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			650,181.00	662,936.00	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,876.00	3,876.00	0.0%
Materials and Supplies		4300	83,424.00	161,179.00	93.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,300.00	165,055.00	89.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	200.00	-83.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,000.00	32,500.00	12.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	22,000.00	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	2,000.00	-60.0%
Professional/Consulting Services and Operating Expenditures		5800	23,000.00	41,000.00	78.3%
Communications		5900	1,100.00	1,086.00	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,300.00	98,786.00	24.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, 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	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	61,033.00	69,436.00	13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,033.00	69,436.00	13.8%
TOTAL, EXPENDITURES			2,284,906.00	2,291,042.00	0.3%
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	426,949.00	426,949.00	0.0%
3) Other State Revenue		8300-8599	1,624,749.00	1,799,093.00	10.7%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	0.0%
5) TOTAL, REVENUES			2,116,698.00	2,291,042.00	8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,697,019.00	1,679,586.00	-1.0%
2) Instruction - Related Services	2000-2999		472,854.00	472,691.00	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		61,033.00	69,436.00	13.8%
8) Plant Services	8000-8999		54,000.00	69,329.00	28.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,284,906.00	2,291,042.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(168,208.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(168,208.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	381,063.18	212,855.18	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,063.18	212,855.18	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,063.18	212,855.18	-44.1%
2) Ending Balance, June 30 (E + F1e)			212,855.18	212,855.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,603.93	129,603.93	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	83,251.25	83,251.25	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
6391	Adult Education Program	129,208.93	129,208.93
9010	Other Restricted Local	395.00	395.00
Total, Restricted Balance		129,603.93	129,603.93

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	33,396,214.00	31,280,604.00	-6.3%
3) Other State Revenue		8300-8599	18,459,302.00	20,759,355.00	12.5%
4) Other Local Revenue		8600-8799	1,129,204.00	1,141,974.00	1.1%
5) TOTAL, REVENUES			52,984,720.00	53,181,933.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	19,961,066.00	19,831,825.00	-0.6%
2) Classified Salaries		2000-2999	7,350,020.00	7,403,198.00	0.7%
3) Employee Benefits		3000-3999	17,851,830.00	17,342,746.00	-2.9%
4) Books and Supplies		4000-4999	1,970,847.00	3,057,790.00	55.2%
5) Services and Other Operating Expenditures		5000-5999	3,912,354.00	3,551,892.00	-9.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,973,803.00	1,984,482.00	0.5%
9) TOTAL, EXPENDITURES			53,019,920.00	53,171,933.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,200.00)	10,000.00	-128.4%
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)			(35,200.00)	10,000.00	-128.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,197,282.17	19,162,082.17	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,197,282.17	19,162,082.17	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,197,282.17	19,162,082.17	-0.2%
2) Ending Balance, June 30 (E + F1e)			19,162,082.17	19,172,082.17	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,162,082.17	19,172,082.17	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	460,000.00	460,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,936,214.00	30,820,604.00	-6.4%
TOTAL, FEDERAL REVENUE			33,396,214.00	31,280,604.00	-6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	20,000.00	20,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	16,351,141.00	16,198,468.00	-0.9%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,088,161.00	4,540,887.00	117.5%
TOTAL, OTHER STATE REVENUE			18,459,302.00	20,759,355.00	12.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	150,000.00	300,000.00	100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	617,332.00	611,974.00	-0.9%
Other Local Revenue					
All Other Local Revenue		8699	161,872.00	30,000.00	-81.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,129,204.00	1,141,974.00	1.1%
TOTAL, REVENUES			52,984,720.00	53,181,933.00	0.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	16,726,166.00	16,781,603.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,467,377.00	2,577,839.00	4.5%
Other Certificated Salaries		1900	767,523.00	472,383.00	-38.5%
TOTAL, CERTIFICATED SALARIES			19,961,066.00	19,831,825.00	-0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,123,431.00	3,178,388.00	1.8%
Classified Support Salaries		2200	1,988,619.00	2,201,281.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	421,500.00	435,231.00	3.3%
Clerical, Technical and Office Salaries		2400	1,816,470.00	1,588,298.00	-12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,350,020.00	7,403,198.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,548,193.00	5,228,786.00	-5.8%
PERS		3201-3202	1,746,162.00	1,634,181.00	-6.4%
OASDI/Medicare/Alternative		3301-3302	773,763.00	787,580.00	1.8%
Health and Welfare Benefits		3401-3402	8,202,567.00	8,138,011.00	-0.8%
Unemployment Insurance		3501-3502	14,604.00	13,639.00	-6.6%
Workers' Compensation		3601-3602	512,067.00	544,730.00	6.4%
OPEB, Allocated		3701-3702	53,745.00	54,447.00	1.3%
OPEB, Active Employees		3751-3752	1,000,729.00	941,372.00	-5.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,851,830.00	17,342,746.00	-2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,998.00	4,000.00	-78.9%
Materials and Supplies		4300	1,197,345.00	2,318,790.00	93.7%
Noncapitalized Equipment		4400	31,607.00	5,000.00	-84.2%
Food		4700	722,897.00	730,000.00	1.0%
TOTAL, BOOKS AND SUPPLIES			1,970,847.00	3,057,790.00	55.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,881.00	34,927.00	-10.2%
Dues and Memberships		5300	11,500.00	8,680.00	-24.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	210,653.00	379,280.00	80.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	343,871.00	316,181.00	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	93,699.00	51,000.00	-45.6%
Professional/Consulting Services and Operating Expenditures		5800	3,113,679.00	2,667,024.00	-14.3%
Communications		5900	100,071.00	94,800.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,912,354.00	3,551,892.00	-9.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,973,803.00	1,984,482.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,973,803.00	1,984,482.00	0.5%
TOTAL, EXPENDITURES			53,019,920.00	53,171,933.00	0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	33,396,214.00	31,280,604.00	-6.3%
3) Other State Revenue		8300-8599	18,459,302.00	20,759,355.00	12.5%
4) Other Local Revenue		8600-8799	1,129,204.00	1,141,974.00	1.1%
5) TOTAL, REVENUES			52,984,720.00	53,181,933.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		36,495,540.00	35,797,384.00	-1.9%
2) Instruction - Related Services	2000-2999		8,351,992.00	8,665,627.00	3.8%
3) Pupil Services	3000-3999		4,398,162.00	4,670,364.00	6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		800.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,973,803.00	1,984,482.00	0.5%
8) Plant Services	8000-8999		1,799,623.00	2,054,076.00	14.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,019,920.00	53,171,933.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,200.00)	10,000.00	-128.4%
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)			(35,200.00)	10,000.00	-128.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,197,282.17	19,162,082.17	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,197,282.17	19,162,082.17	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,197,282.17	19,162,082.17	-0.2%
2) Ending Balance, June 30 (E + F1e)			19,162,082.17	19,172,082.17	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,162,082.17	19,172,082.17	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	2,044,225.00	2,044,225.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	144,853.14	144,853.14
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	203,164.11	213,164.11
6130	Early Education: Center-Based Reserve Account	2,680,319.07	2,680,319.07
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,678,054.00	1,678,054.00
7810	Other Restricted State	9,260,098.22	9,260,098.22
9010	Other Restricted Local	3,151,368.63	3,151,368.63
Total, Restricted Balance		19,162,082.17	19,172,082.17

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	31,628,627.00	29,853,658.00	-5.6%
3) Other State Revenue		8300-8599	15,089,045.00	14,597,998.00	-3.3%
4) Other Local Revenue		8600-8799	4,973,300.00	4,840,958.00	-2.7%
5) TOTAL, REVENUES			51,690,972.00	49,292,614.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,696,365.00	16,963,181.00	1.6%
3) Employee Benefits		3000-3999	9,680,093.00	10,048,664.00	3.8%
4) Books and Supplies		4000-4999	21,237,020.00	20,654,989.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	2,961,651.00	3,235,125.00	9.2%
6) Capital Outlay		6000-6999	2,818,840.00	1,630,000.00	-42.2%
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	8,617.00	5,000.00	-42.0%
9) TOTAL, EXPENDITURES			53,402,586.00	52,536,959.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,711,614.00)	(3,244,345.00)	89.5%
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)			(1,711,614.00)	(3,244,345.00)	89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,493,077.05	51,781,463.05	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,493,077.05	51,781,463.05	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,493,077.05	51,781,463.05	-3.2%
2) Ending Balance, June 30 (E + F1e)			51,781,463.05	48,537,118.05	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,781,463.05	48,537,118.05	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	31,628,627.00	26,353,658.00	-16.7%
Donated Food Commodities		8221	0.00	3,500,000.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,628,627.00	29,853,658.00	-5.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	14,527,665.00	14,398,488.00	-0.9%
All Other State Revenue		8590	561,380.00	199,510.00	-64.5%
TOTAL, OTHER STATE REVENUE			15,089,045.00	14,597,998.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	2,448.00	New
Food Service Sales		8634	3,808,245.00	3,595,863.00	-5.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,150,596.00	1,231,418.00	7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,459.00	11,229.00	-22.3%
TOTAL, OTHER LOCAL REVENUE			4,973,300.00	4,840,958.00	-2.7%
TOTAL, REVENUES			51,690,972.00	49,292,614.00	-4.6%
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	8,612,530.00	8,783,231.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	6,638,493.00	6,703,563.00	1.0%
Clerical, Technical and Office Salaries		2400	1,216,739.00	1,260,984.00	3.6%
Other Classified Salaries		2900	228,603.00	215,403.00	-5.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			16,696,365.00	16,963,181.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,528,039.00	3,501,934.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	1,258,449.00	1,279,399.00	1.7%
Health and Welfare Benefits		3401-3402	3,893,371.00	4,240,134.00	8.9%
Unemployment Insurance		3501-3502	8,250.00	8,383.00	1.6%
Workers' Compensation		3601-3602	333,977.00	339,321.00	1.6%
OPEB, Allocated		3701-3702	35,062.00	33,941.00	-3.2%
OPEB, Active Employees		3751-3752	622,945.00	645,552.00	3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,680,093.00	10,048,664.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,401,260.00	2,151,207.00	-10.4%
Noncapitalized Equipment		4400	185,000.00	165,000.00	-10.8%
Food		4700	18,650,760.00	18,338,782.00	-1.7%
TOTAL, BOOKS AND SUPPLIES			21,237,020.00	20,654,989.00	-2.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,050.00	13,875.00	6.3%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	645,000.00	600,000.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	650,000.00	620,000.00	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	560,000.00	560,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,044,401.00	1,387,000.00	32.8%
Communications		5900	47,700.00	52,750.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,961,651.00	3,235,125.00	9.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,043,840.00	0.00	-100.0%
Equipment		6400	175,000.00	300,000.00	71.4%
Equipment Replacement		6500	1,600,000.00	1,330,000.00	-16.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,818,840.00	1,630,000.00	-42.2%
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	8,617.00	5,000.00	-42.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,617.00	5,000.00	-42.0%
TOTAL, EXPENDITURES			53,402,586.00	52,536,959.00	-1.6%
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	31,628,627.00	29,853,658.00	-5.6%
3) Other State Revenue		8300-8599	15,089,045.00	14,597,998.00	-3.3%
4) Other Local Revenue		8600-8799	4,973,300.00	4,840,958.00	-2.7%
5) TOTAL, REVENUES			51,690,972.00	49,292,614.00	-4.6%
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		48,858,933.00	48,446,959.00	-0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,617.00	5,000.00	-42.0%
8) Plant Services	8000-8999		4,535,036.00	4,085,000.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,402,586.00	52,536,959.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,711,614.00)	(3,244,345.00)	89.5%
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)			(1,711,614.00)	(3,244,345.00)	89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,493,077.05	51,781,463.05	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,493,077.05	51,781,463.05	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,493,077.05	51,781,463.05	-3.2%
2) Ending Balance, June 30 (E + F1e)			51,781,463.05	48,537,118.05	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,781,463.05	48,537,118.05	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	51,347,940.50	48,161,133.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	252,875.07	196,347.07
5330	Child Nutrition: Summer Food Service Program Operations	180,645.92	179,635.92
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.63	.63
7033	Child Nutrition: School Food Best Practices Apportionment	.93	.93
Total, Restricted Balance		51,781,463.05	48,537,118.05

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	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000,000.00	2,000,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,791,000.00	8,541,130.00	78.3%
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			(4,791,000.00)	(8,541,130.00)	78.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,791,000.00)	(6,541,130.00)	134.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,742,120.56	48,951,120.56	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,742,120.56	48,951,120.56	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,742,120.56	48,951,120.56	-5.4%
2) Ending Balance, June 30 (E + F1e)			48,951,120.56	42,409,990.56	-13.4%
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	48,951,120.56	42,409,990.56	-13.4%
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	4,791,000.00	8,541,130.00	78.3%
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			4,791,000.00	8,541,130.00	78.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,791,000.00)	(8,541,130.00)	78.3%

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	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000,000.00	2,000,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,791,000.00	8,541,130.00	78.3%
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			(4,791,000.00)	(8,541,130.00)	78.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,791,000.00)	(6,541,130.00)	134.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,742,120.56	48,951,120.56	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,742,120.56	48,951,120.56	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,742,120.56	48,951,120.56	-5.4%
2) Ending Balance, June 30 (E + F1e)			48,951,120.56	42,409,990.56	-13.4%
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	48,951,120.56	42,409,990.56	-13.4%
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	7,000,000.00	7,000,000.00	0.0%
5) TOTAL, REVENUES			7,000,000.00	7,000,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,316,883.00	2,489,680.00	7.5%
3) Employee Benefits		3000-3999	1,342,930.00	1,572,668.00	17.1%
4) Books and Supplies		4000-4999	375,000.00	1,750,000.00	366.7%
5) Services and Other Operating Expenditures		5000-5999	26,789,813.00	33,100,000.00	23.6%
6) Capital Outlay		6000-6999	362,095,695.00	411,391,548.00	13.6%
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			392,920,321.00	450,303,896.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(385,920,321.00)	(443,303,896.00)	14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	610,105,866.00	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			610,105,866.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,185,545.00	(443,303,896.00)	-297.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,405,711.02	495,591,256.02	82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,405,711.02	495,591,256.02	82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,405,711.02	495,591,256.02	82.6%
2) Ending Balance, June 30 (E + F1e)			495,591,256.02	52,287,360.02	-89.4%
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	495,591,256.02	52,287,360.02	-89.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	7,000,000.00	7,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000,000.00	7,000,000.00	0.0%
TOTAL, REVENUES			7,000,000.00	7,000,000.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	964.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,812,469.00	1,985,756.00	9.6%
Clerical, Technical and Office Salaries		2400	503,450.00	503,924.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,316,883.00	2,489,680.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	631,490.00	657,278.00	4.1%
OASDI/Medicare/Alternative		3301-3302	152,045.00	190,458.00	25.3%
Health and Welfare Benefits		3401-3402	468,346.00	613,638.00	31.0%
Unemployment Insurance		3501-3502	996.00	1,244.00	24.9%
Workers' Compensation		3601-3602	39,456.00	49,796.00	26.2%
OPEB, Allocated		3701-3702	4,171.00	4,982.00	19.4%
OPEB, Active Employees		3751-3752	46,426.00	55,272.00	19.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,342,930.00	1,572,668.00	17.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	375,000.00	1,750,000.00	366.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,000.00	1,750,000.00	366.7%
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	5,042,890.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,069.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,560.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	21,703,294.00	33,100,000.00	52.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,789,813.00	33,100,000.00	23.6%
CAPITAL OUTLAY					
Land		6100	525,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	361,532,695.00	411,391,548.00	13.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	38,000.00	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			362,095,695.00	411,391,548.00	13.6%
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			392,920,321.00	450,303,896.00	14.6%
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	610,105,866.00	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			610,105,866.00	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)			610,105,866.00	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	7,000,000.00	7,000,000.00	0.0%
5) TOTAL, REVENUES			7,000,000.00	7,000,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		391,525,027.00	450,303,896.00	15.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,395,294.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			392,920,321.00	450,303,896.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(385,920,321.00)	(443,303,896.00)	14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	610,105,866.00	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			610,105,866.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,185,545.00	(443,303,896.00)	-297.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,405,711.02	495,591,256.02	82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,405,711.02	495,591,256.02	82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,405,711.02	495,591,256.02	82.6%
2) Ending Balance, June 30 (E + F1e)			495,591,256.02	52,287,360.02	-89.4%
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	495,591,256.02	52,287,360.02	-89.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	495,591,256.02	52,287,360.02
Total, Restricted Balance		495,591,256.02	52,287,360.02

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	3,510,000.00	3,400,000.00	-3.1%
5) TOTAL, REVENUES			3,510,000.00	3,400,000.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	565,465.00	705,000.00	24.7%
6) Capital Outlay		6000-6999	2,000,000.00	3,000,000.00	50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,565,465.00	3,705,000.00	44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			944,535.00	(305,000.00)	-132.3%
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)			944,535.00	(305,000.00)	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,629.84	1,546,164.84	157.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,629.84	1,546,164.84	157.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,629.84	1,546,164.84	157.0%
2) Ending Balance, June 30 (E + F1e)			1,546,164.84	1,241,164.84	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,546,164.84	1,241,164.84	-19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	160,000.00	200,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,350,000.00	3,200,000.00	-4.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,510,000.00	3,400,000.00	-3.1%
TOTAL, REVENUES			3,510,000.00	3,400,000.00	-3.1%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	110,000.00	110,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,465.00	595,000.00	30.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			565,465.00	705,000.00	24.7%
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	2,000,000.00	3,000,000.00	50.0%
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			2,000,000.00	3,000,000.00	50.0%
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			2,565,465.00	3,705,000.00	44.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,510,000.00	3,400,000.00	-3.1%
5) TOTAL, REVENUES			3,510,000.00	3,400,000.00	-3.1%
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		565,465.00	705,000.00	24.7%
8) Plant Services	8000-8999		2,000,000.00	3,000,000.00	50.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,565,465.00	3,705,000.00	44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			944,535.00	(305,000.00)	-132.3%
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)			944,535.00	(305,000.00)	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,629.84	1,546,164.84	157.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,629.84	1,546,164.84	157.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,629.84	1,546,164.84	157.0%
2) Ending Balance, June 30 (E + F1e)			1,546,164.84	1,241,164.84	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,546,164.84	1,241,164.84	-19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,546,164.84	1,241,164.84
Total, Restricted Balance		1,546,164.84	1,241,164.84

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	13,669,611.00	5,674,604.00	-58.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,669,611.00	5,674,604.00	-58.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,669,611.00	5,674,604.00	-58.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,669,611.00	5,674,604.00	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,439.92	3,439.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439.92	3,439.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439.92	3,439.92	0.0%
2) Ending Balance, June 30 (E + F1e)			3,439.92	3,439.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,439.92	3,439.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	13,669,611.00	5,674,604.00	-58.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,669,611.00	5,674,604.00	-58.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,669,611.00	5,674,604.00	-58.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,669,611.00	5,674,604.00	-58.5%
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			13,669,611.00	5,674,604.00	-58.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,669,611.00	5,674,604.00	-58.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,669,611.00	5,674,604.00	-58.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,669,611.00	5,674,604.00	-58.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		13,669,611.00	5,674,604.00	-58.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,669,611.00	5,674,604.00	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,439.92	3,439.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439.92	3,439.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439.92	3,439.92	0.0%
2) Ending Balance, June 30 (E + F1e)			3,439.92	3,439.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,439.92	3,439.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	3,439.92	3,439.92
Total, Restricted Balance		3,439.92	3,439.92

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	13,500,000.00	15,000,000.00	11.1%
5) TOTAL, REVENUES			13,500,000.00	15,000,000.00	11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,029,636.00	10,828,659.00	257.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,029,636.00	10,828,659.00	257.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,470,364.00	4,171,341.00	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,470,364.00	4,171,341.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,414,395.53	99,884,759.53	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,414,395.53	99,884,759.53	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,414,395.53	99,884,759.53	11.7%
2) Ending Balance, June 30 (E + F1e)			99,884,759.53	104,056,100.53	4.2%
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	99,884,759.53	104,056,100.53	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	12,000,000.00	13,000,000.00	8.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500,000.00	2,000,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,500,000.00	15,000,000.00	11.1%
TOTAL, REVENUES			13,500,000.00	15,000,000.00	11.1%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	2,678,659.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,029,636.00	8,150,000.00	169.0%
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			3,029,636.00	10,828,659.00	257.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,029,636.00	10,828,659.00	257.4%
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	0.00	0.00	0.0%

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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,500,000.00	15,000,000.00	11.1%
5) TOTAL, REVENUES			13,500,000.00	15,000,000.00	11.1%
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		3,029,636.00	10,828,659.00	257.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,029,636.00	10,828,659.00	257.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,470,364.00	4,171,341.00	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,470,364.00	4,171,341.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,414,395.53	99,884,759.53	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,414,395.53	99,884,759.53	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,414,395.53	99,884,759.53	11.7%
2) Ending Balance, June 30 (E + F1e)			99,884,759.53	104,056,100.53	4.2%
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	99,884,759.53	104,056,100.53	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	99,884,759.53	104,056,100.53
Total, Restricted Balance		99,884,759.53	104,056,100.53

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	92,915,000.00	97,395,000.00	4.8%
5) TOTAL, REVENUES			92,915,000.00	97,395,000.00	4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	63,444.00	New
2) Classified Salaries		2000-2999	159,140.00	98,615.00	-38.0%
3) Employee Benefits		3000-3999	107,635.00	94,459.00	-12.2%
4) Books and Supplies		4000-4999	5,000.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	108,914,301.00	112,500,595.00	3.3%
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			109,186,076.00	112,757,113.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,271,076.00)	(15,362,113.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,400,000.00	11,800,000.00	13.5%
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			10,400,000.00	11,800,000.00	13.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,871,076.00)	(3,562,113.00)	-39.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,919,724.39	37,048,648.39	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,919,724.39	37,048,648.39	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,919,724.39	37,048,648.39	-13.7%
2) Ending Net Position, June 30 (E + F1e)			37,048,648.39	33,486,535.39	-9.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	37,048,648.39	33,486,535.39	-9.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,810,000.00	1,810,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	90,995,000.00	95,485,000.00	4.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	110,000.00	100,000.00	-9.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,915,000.00	97,395,000.00	4.8%
TOTAL, REVENUES			92,915,000.00	97,395,000.00	4.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	63,444.00	New
TOTAL, CERTIFICATED SALARIES			0.00	63,444.00	New
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	93,478.00	98,615.00	5.5%
Clerical, Technical and Office Salaries		2400	65,662.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			159,140.00	98,615.00	-38.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,118.00	12,118.00	0.0%
PERS		3201-3202	31,000.00	26,034.00	-16.0%
OASDI/Medicare/Alternative		3301-3302	13,016.00	8,464.00	-35.0%
Health and Welfare Benefits		3401-3402	41,709.00	40,532.00	-2.8%
Unemployment Insurance		3501-3502	112.00	81.00	-27.7%
Workers' Compensation		3601-3602	4,441.00	3,241.00	-27.0%
OPEB, Allocated		3701-3702	466.00	324.00	-30.5%
OPEB, Active Employees		3751-3752	4,773.00	3,665.00	-23.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,635.00	94,459.00	-12.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	0.00	-100.0%
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	100.00	New
Insurance		5400-5499	7,235,301.00	9,320,495.00	28.8%
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	101,677,000.00	103,175,000.00	1.5%
Communications		5900	2,000.00	5,000.00	150.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			108,914,301.00	112,500,595.00	3.3%
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			109,186,076.00	112,757,113.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,400,000.00	11,800,000.00	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			10,400,000.00	11,800,000.00	13.5%
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)			10,400,000.00	11,800,000.00	13.5%

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	92,915,000.00	97,395,000.00	4.8%
5) TOTAL, REVENUES			92,915,000.00	97,395,000.00	4.8%
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		109,186,076.00	112,757,113.00	3.3%
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			109,186,076.00	112,757,113.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,271,076.00)	(15,362,113.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,400,000.00	11,800,000.00	13.5%
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			10,400,000.00	11,800,000.00	13.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,871,076.00)	(3,562,113.00)	-39.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,919,724.39	37,048,648.39	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,919,724.39	37,048,648.39	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,919,724.39	37,048,648.39	-13.7%
2) Ending Net Position, June 30 (E + F1e)			37,048,648.39	33,486,535.39	-9.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	37,048,648.39	33,486,535.39	-9.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	37,048,648.39	33,486,535.39
Total, Restricted Net Position		37,048,648.39	33,486,535.39

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)	56,563.17	56,563.17	58,510.43	54,954.37	54,954.37	57,610.66
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)	56,563.17	56,563.17	58,510.43	54,954.37	54,954.37	57,610.66
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	56,563.17	56,563.17	58,510.43	54,954.37	54,954.37	57,610.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	615,362,347.55		615,362,347.55			615,362,347.55
Total capital assets not being depreciated	729,284,898.06	0.00	729,284,898.06	0.00	0.00	729,284,898.06
Capital assets being depreciated:						
Land Improvements	103,129,424.48		103,129,424.48		15,700.48	103,113,724.00
Buildings	2,079,923,013.03		2,079,923,013.03		4,768,301.00	2,075,154,712.03
Equipment	76,069,927.29		76,069,927.29	4,799,884.00		80,869,811.29
Total capital assets being depreciated	2,259,122,364.80	0.00	2,259,122,364.80	4,799,884.00	4,784,001.48	2,259,138,247.32
Accumulated Depreciation for:						
Land Improvements	(38,392,953.96)		(38,392,953.96)	15,702.00		(38,377,251.96)
Buildings	(600,756,476.23)		(600,756,476.23)	3,205,479.00		(597,550,997.23)
Equipment	(68,518,526.09)		(68,518,526.09)		1,589,948.00	(70,108,474.09)
Total accumulated depreciation	(707,667,956.28)	0.00	(707,667,956.28)	3,221,181.00	1,589,948.00	(706,036,723.28)
Total capital assets being depreciated, net excluding lease and subscription assets	1,551,454,408.52	0.00	1,551,454,408.52	8,021,065.00	6,373,949.48	1,553,101,524.04
Lease Assets	3,119,524.00		3,119,524.00	620,299.00		3,739,823.00
Accumulated amortization for lease assets	(2,277,859.50)		(2,277,859.50)	737,285.00		(1,540,574.50)
Total lease assets, net	841,664.50	0.00	841,664.50	1,357,584.00	0.00	2,199,248.50
Subscription Assets	3,140,468.00		3,140,468.00	12,726,201.00		15,866,669.00
Accumulated amortization for subscription assets	(1,636,257.60)		(1,636,257.60)		10,446,915.00	(12,083,172.60)
Total subscription assets, net	1,504,210.40	0.00	1,504,210.40	12,726,201.00	10,446,915.00	3,783,496.40
Governmental activity capital assets, net	2,283,085,181.48	0.00	2,283,085,181.48	22,104,850.00	16,820,864.48	2,288,369,167.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			553,817,501.00	567,624,602.00	542,608,582.00	517,194,851.00	490,672,779.00	446,895,813.00	502,841,452.00	510,609,435.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		55,189,581.00	27,323,733.00	79,496,200.00	49,182,720.00	49,182,720.00	79,496,200.00	49,182,720.00	40,241,242.00
Property Taxes	8020-8079		1,484,954.00	3,185,771.00	44,227.00	2,158,411.00	1,657,846.00	42,092,069.00	27,646,292.00	6,095,142.00
Miscellaneous Funds	8080-8099		112,898.00	0.00	0.00	(1,157,418.00)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		804,499.00	927.00	5,124,403.00	7,789,964.00	3,527.00	20,026,989.00	8,090,115.00	581,476.00
Other State Revenue	8300-8599		17,602,283.00	7,566,688.00	23,112,995.00	14,005,758.00	8,610,200.00	18,121,145.00	28,487,373.00	32,386,729.00
Other Local Revenue	8600-8799		(4,262,284.00)	1,847,582.00	3,206,958.00	877,148.00	4,176,059.00	949,771.00	7,336,991.00	5,134,857.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			70,931,931.00	39,924,701.00	110,984,783.00	72,856,583.00	63,630,352.00	160,686,174.00	120,743,491.00	84,439,446.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,458,150.00	24,937,855.00	60,542,066.00	41,604,225.00	41,386,042.00	41,451,805.00	40,565,627.00	41,103,433.00
Classified Salaries	2000-2999		8,312,245.00	10,773,647.00	18,408,034.00	12,336,055.00	12,585,636.00	12,014,636.00	11,857,589.00	12,016,178.00
Employee Benefits	3000-3999		(100,367.00)	28,990,840.00	21,751,602.00	24,541,057.00	30,090,269.00	16,803,515.00	30,144,188.00	31,506,278.00
Books and Supplies	4000-4999		7,608,962.00	186,844.00	15,723,382.00	4,084,991.00	1,549,701.00	5,015,243.00	4,295,655.00	1,453,559.00
Services	5000-5999		38,956,078.00	222,985.00	20,101,895.00	17,424,902.00	21,814,539.00	29,775,289.00	26,462,471.00	18,433,167.00
Capital Outlay	6000-6999		30,659.00	248,352.00	94,857.00	90,445.00	315,240.00	132,104.00	222,377.00	52,905.00
Other Outgo	7000-7499		(4,574.00)	10,262.00	16,412.00	18,471.00	18,471.00	182,378.00	62,036.00	131,924.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			61,261,153.00	65,370,785.00	136,638,248.00	100,100,146.00	107,759,898.00	105,374,970.00	113,609,943.00	104,697,444.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,136,323.00	430,064.00	239,734.00	721,491.00	352,580.00	634,435.00	634,435.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	4,136,323.00	430,064.00	239,734.00	721,491.00	352,580.00	634,435.00	634,435.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	4,136,323.00	430,064.00	239,734.00	721,491.00	352,580.00	634,435.00	634,435.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			13,807,101.00	(25,016,020.00)	(25,413,731.00)	(26,522,072.00)	(43,776,966.00)	55,945,639.00	7,767,983.00	(20,257,998.00)
F. ENDING CASH (A + E)			567,624,602.00	542,608,582.00	517,194,851.00	490,672,779.00	446,895,813.00	502,841,452.00	510,609,435.00	490,351,437.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		490,351,437.00	501,435,549.00	513,962,430.00	482,772,585.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	63,044,240.00	41,672,238.00	41,672,237.00	44,100,570.00	0.00		619,784,401.00	619,784,401.00
Property Taxes	8020-8079	1,842,499.00	50,009,894.00	12,213,660.00	70,236,578.00			218,667,343.00	218,667,343.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			(1,044,520.00)	(1,044,520.00)
Federal Revenue	8100-8299	7,979,355.00	71,445.00	95,024.00	4,130,990.00			54,698,714.00	54,698,714.00
Other State Revenue	8300-8599	36,960,284.00	9,887,399.00	12,972,679.00	100,562,533.00			310,276,066.00	310,276,066.00
Other Local Revenue	8600-8799	1,933,032.00	(373,604.00)	1,543,616.00	10,398,864.00			32,768,990.00	32,768,990.00
Interfund Transfers In	8900-8929				8,541,130.00			8,541,130.00	8,541,130.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		111,759,410.00	101,267,372.00	68,497,216.00	237,970,665.00	0.00	0.00	1,243,692,124.00	1,243,692,124.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	41,637,458.00	41,302,179.00	37,538,208.00	44,946,133.00	0.00		463,473,181.00	463,473,181.00
Classified Salaries	2000-2999	12,312,757.00	11,999,079.00	11,552,276.00	13,526,851.00			147,694,983.00	147,694,983.00
Employee Benefits	3000-3999	27,042,691.00	13,754,736.00	27,582,588.00	101,985,739.00			354,093,136.00	354,093,136.00
Books and Supplies	4000-4999	1,343,716.00	2,003,319.00	4,886,871.00	4,375,234.00			52,527,477.00	52,527,477.00
Services	5000-5999	18,280,328.00	19,586,451.00	17,976,351.00	22,880,040.00			251,914,496.00	251,914,496.00
Capital Outlay	6000-6999	8,080.00	44,459.00	26,624.00	98,898.00			1,365,000.00	1,365,000.00
Other Outgo	7000-7499	50,268.00	50,268.00	124,143.00	(1,713,434.00)			(1,053,375.00)	(1,053,375.00)
Interfund Transfers Out	7600-7629				11,800,000.00			11,800,000.00	11,800,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		100,675,298.00	88,740,491.00	99,687,061.00	197,899,461.00	0.00	0.00	1,281,814,898.00	1,281,814,898.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							7,149,062.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,149,062.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	7,149,062.00	
E. NET INCREASE/DECREASE (B - C + D)		11,084,112.00	12,526,881.00	(31,189,845.00)	40,071,204.00	0.00	0.00	(30,973,712.00)	(38,122,774.00)
F. ENDING CASH (A + E)		501,435,549.00	513,962,430.00	482,772,585.00	522,843,789.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								522,843,789.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			522,843,789.00	504,493,299.00	478,039,400.00	454,117,490.00	425,177,240.00	380,213,576.00	440,991,751.00	445,861,333.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		27,323,733.00	27,323,733.00	79,496,200.00	49,182,720.00	49,182,720.00	79,496,200.00	49,182,720.00	40,241,242.00
Property Taxes	8020-8079		1,484,954.00	3,185,771.00	44,227.00	2,158,411.00	1,657,846.00	42,092,069.00	27,646,292.00	6,095,142.00
Miscellaneous Funds	8080-8099		112,898.00	0.00	0.00	(1,157,418.00)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		865,548.00	997.00	5,133,843.00	8,381,111.00	3,795.00	21,546,749.00	8,704,038.00	625,601.00
Other State Revenue	8300-8599		14,528,276.00	6,245,265.00	19,076,615.00	11,559,836.00	5,360,173.00	14,956,526.00	26,131,981.00	26,730,813.00
Other Local Revenue	8600-8799		(3,408,218.00)	1,719,738.00	2,773,015.00	744,844.00	3,583,875.00	806,513.00	6,230,322.00	4,586,597.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			40,907,191.00	38,475,504.00	106,523,900.00	70,869,504.00	59,788,409.00	158,898,057.00	117,895,353.00	78,279,395.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,516,682.00	25,163,873.00	57,139,395.00	41,981,296.00	41,761,135.00	41,827,494.00	40,933,284.00	41,475,965.00
Classified Salaries	2000-2999		8,353,523.00	10,827,148.00	18,499,447.00	12,397,315.00	12,648,135.00	12,074,299.00	11,916,473.00	12,075,849.00
Employee Benefits	3000-3999		464,530.00	20,648,554.00	22,245,080.00	25,097,818.00	27,772,925.00	17,184,736.00	30,828,068.00	32,221,059.00
Books and Supplies	4000-4999		6,581,630.00	2,070,344.00	13,195,425.00	3,533,451.00	1,340,466.00	4,338,105.00	3,715,673.00	1,257,305.00
Services	5000-5999		37,315,231.00	5,960,870.00	19,255,194.00	16,690,958.00	20,895,701.00	22,380,766.00	25,347,860.00	17,656,753.00
Capital Outlay	6000-6999		30,659.00	248,352.00	94,857.00	90,445.00	315,240.00	132,104.00	222,377.00	52,905.00
Other Outgo	7000-7499		(4,574.00)	10,262.00	16,412.00	18,471.00	18,471.00	182,378.00	62,036.00	131,924.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			59,257,681.00	64,929,403.00	130,445,810.00	99,809,754.00	104,752,073.00	98,119,882.00	113,025,771.00	104,871,760.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(18,350,490.00)	(26,453,899.00)	(23,921,910.00)	(28,940,250.00)	(44,963,664.00)	60,778,175.00	4,869,582.00	(26,592,365.00)
F. ENDING CASH (A + E)			504,493,299.00	478,039,400.00	454,117,490.00	425,177,240.00	380,213,576.00	440,991,751.00	445,861,333.00	419,268,968.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		419,268,968.00	433,248,132.00	443,620,416.00	394,319,582.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,985,718.00	41,672,238.00	41,672,237.00	68,356,782.00			625,116,243.00	625,116,243.00
Property Taxes	8020-8079	1,842,499.00	50,009,894.00	12,213,660.00	70,236,578.00			218,667,343.00	218,667,343.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			(1,044,520.00)	(1,044,520.00)
Federal Revenue	8100-8299	8,584,873.00	76,866.00	102,235.00	1,735,703.00			55,761,359.00	55,761,359.00
Other State Revenue	8300-8599	30,505,657.00	7,287,511.00	10,707,172.00	83,731,139.00			256,820,964.00	256,820,964.00
Other Local Revenue	8600-8799	1,830,007.00	(317,252.00)	1,426,928.00	8,041,326.00			28,017,695.00	28,017,695.00
Interfund Transfers In	8900-8929				8,628,904.00			8,628,904.00	8,628,904.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		114,748,754.00	98,729,257.00	66,122,232.00	240,730,432.00	0.00	0.00	1,191,967,988.00	1,191,967,988.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	42,014,830.00	41,676,512.00	41,865,621.00	45,353,779.00			467,709,866.00	467,709,866.00
Classified Salaries	2000-2999	12,373,901.00	12,058,665.00	11,614,644.00	13,594,059.00			148,433,458.00	148,433,458.00
Employee Benefits	3000-3999	27,656,207.00	14,066,789.00	31,276,923.00	112,702,510.00			362,165,199.00	362,165,199.00
Books and Supplies	4000-4999	1,162,293.00	1,732,839.00	2,554,850.00	3,780,652.00			45,263,033.00	45,263,033.00
Services	5000-5999	17,510,353.00	18,727,441.00	17,219,179.00	21,207,691.00			240,167,997.00	240,167,997.00
Capital Outlay	6000-6999	8,080.00	44,459.00	26,624.00	98,898.00			1,365,000.00	1,365,000.00
Other Outgo	7000-7499	43,926.00	50,268.00	124,143.00	351,826.00			1,005,543.00	1,005,543.00
Interfund Transfers Out	7600-7629			(2,058,918.00)				(2,058,918.00)	(2,058,918.00)
All Other Financing Uses	7630-7699			12,800,000.00				12,800,000.00	12,800,000.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		100,769,590.00	88,356,973.00	115,423,066.00	197,089,415.00	0.00	0.00	1,276,851,178.00	1,276,851,178.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		13,979,164.00	10,372,284.00	(49,300,834.00)	43,641,017.00	0.00	0.00	(84,883,190.00)	(84,883,190.00)
F. ENDING CASH (A + E)		433,248,132.00	443,620,416.00	394,319,582.00	437,960,599.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								437,960,599.00	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,258,599,913.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	82,921,953.00
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	12,879,959.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,105,722.00
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	10,400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				25,385,681.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,711,614.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,152,003,893.85
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)				56,563.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,366.68
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.)		1,129,307,267.57		19,694.64
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)		1,129,307,267.57		19,694.64
B. Required effort (Line A.2 times 90%)		1,016,376,540.81		17,725.18
C. Current year expenditures (Line I.E and Line II.B)		1,152,003,893.85		20,366.68
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) 37,306,647.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 940,433,887.54

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) 3.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 37,381,597.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 14,373,512.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	190,000.00
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)	5,163,096.56
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)	714.36
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)	57,108,919.92
9. Carry-Forward Adjustment (Part IV, Line F)	7,304,001.43
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	64,412,921.35
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	755,826,595.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	161,831,543.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	103,786,005.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,889,690.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,932,420.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	605,915.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,367,690.00
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)	822,552.00
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)	192,650.00
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)	124,889,713.44
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)	17,279.64
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)	9,778,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,223,873.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	50,323,220.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,910,968.00
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)	1,270,398,114.93
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.50%
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)	5.07%
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)	57,108,919.92
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,297,722.72
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 (4.18%) times Part III, Line B19); zero if negative	7,304,001.43
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.18%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	7,304,001.43
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)	7,304,001.43

Approved
indirect cost
rate: 4.18%

Highest rate
used in any
program: 4.18%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	57,463,943.00	2,401,993.00	4.18%
01	3010	39,319,016.00	1,643,535.00	4.18%
01	3060	269,910.00	10,910.00	4.04%
01	3110	7,864.00	328.00	4.17%
01	3310	22,733,759.00	950,271.00	4.18%
01	3311	243,623.00	10,184.00	4.18%
01	3315	5,422,223.00	226,649.00	4.18%
01	3327	125,000.00	5,225.00	4.18%
01	3345	3,630.00	147.00	4.05%
01	3385	299,052.00	12,500.00	4.18%
01	3395	40,443.00	1,690.00	4.18%
01	3410	599,328.00	24,931.00	4.16%
01	3550	671,417.00	28,065.00	4.18%
01	4035	2,583,442.00	107,988.00	4.18%
01	4124	547,516.00	22,886.00	4.18%
01	4127	2,503,491.00	104,646.00	4.18%
01	4203	1,802,434.00	75,342.00	4.18%
01	4510	8,789.00	367.00	4.18%
01	5630	242,932.00	10,155.00	4.18%
01	5810	1,172,049.00	12,204.00	1.04%
01	6010	11,663,040.00	487,515.00	4.18%
01	6053	518,920.00	21,691.00	4.18%
01	6054	133,991.00	5,499.00	4.10%
01	6266	8,685,939.47	363,072.00	4.18%
01	6383	2,996,855.00	123,558.00	4.12%
01	6385	25,767.00	1,077.00	4.18%
01	6387	6,596,179.00	274,277.00	4.16%
01	6388	1,575,133.00	65,695.00	4.17%
01	6500	181,652,626.00	7,593,080.00	4.18%
01	6515	2,151.00	90.00	4.18%
01	6520	300,677.00	12,568.00	4.18%
01	6546	8,618,083.00	360,236.00	4.18%
01	6547	2,212,945.00	92,501.00	4.18%
01	6762	35,735,986.00	1,493,764.00	4.18%
01	7085	123,170.00	4,974.00	4.04%
01	7220	261,487.00	10,929.00	4.18%
01	7339	449,677.00	18,795.00	4.18%
01	7370	943,465.00	39,437.00	4.18%

01	7388	333,950.00	13,938.00	4.17%
01	7412	2,409,131.84	100,702.00	4.18%
01	7413	924,206.54	38,632.00	4.18%
01	7810	4,581,804.00	149,040.00	3.25%
01	8150	34,337,139.00	1,418,900.00	4.13%
01	9010	12,254,724.00	70,423.00	0.57%
11	6371	5,496.00	230.00	4.18%
11	6391	1,626,428.00	60,803.00	3.74%
12	5025	2,961,291.00	123,782.00	4.18%
12	5210	28,683,714.00	1,167,427.00	4.07%
12	6105	15,797,151.00	659,000.00	4.17%
12	6128	564,567.00	23,594.00	4.18%
13	7810	207,140.00	8,617.00	4.16%

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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	0.00		20,578,967.53	20,578,967.53
2. State Lottery Revenue	8560	10,747,761.00		4,627,834.00	15,375,595.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		10,747,761.00	0.00	25,206,801.53	35,954,562.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,750,297.00		0.00	7,750,297.00
2. Classified Salaries	2000-2999	54,443.00		0.00	54,443.00
3. Employee Benefits	3000-3999	1,777,338.00		0.00	1,777,338.00
4. Books and Supplies	4000-4999	943,076.00		0.00	943,076.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	222,607.00			222,607.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
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)		10,747,761.00	0.00	0.00	10,747,761.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	25,206,801.53	25,206,801.53
D. COMMENTS:					

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.

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Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	837,407,224.00	0.64%	842,739,066.00	0.80%	849,439,502.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	19,521,526.00	7.50%	20,985,327.00	-2.88%	20,380,273.00
4. Other Local Revenues	8600-8799	22,451,123.00	-4.44%	21,453,799.00	0.07%	21,468,911.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,541,130.00	1.03%	8,628,904.00	-0.66%	8,571,713.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(191,471,014.00)	5.60%	(202,186,367.00)	6.48%	(215,289,155.00)
6. Total (Sum lines A1 thru A5c)		696,449,989.00	-0.69%	691,620,729.00	-1.02%	684,571,244.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				326,316,752.00		322,113,874.00
b. Step & Column Adjustment				3,263,168.00		3,221,139.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,466,046.00)		(2,624,356.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	326,316,752.00	-1.29%	322,113,874.00	0.19%	322,710,657.00
2. Classified Salaries						
a. Base Salaries				104,851,244.00		105,375,500.00
b. Step & Column Adjustment				524,256.00		526,878.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,851,244.00	0.50%	105,375,500.00	0.50%	105,902,378.00
3. Employee Benefits	3000-3999	216,143,790.00	1.79%	220,007,032.00	1.63%	223,593,415.00
4. Books and Supplies	4000-4999	12,857,175.00	48.07%	19,037,974.00	14.81%	21,857,175.00
5. Services and Other Operating Expenditures	5000-5999	87,081,136.00	0.08%	87,148,563.00	0.62%	87,686,919.00
6. Capital Outlay	6000-6999	870,000.00	0.00%	870,000.00	0.00%	870,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,543.00	0.00%	205,543.00	0.00%	205,543.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,809,728.00)	9.53%	(20,601,507.00)	8.58%	(22,368,712.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,800,000.00	8.47%	12,800,000.00	7.03%	13,700,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		741,315,912.00	0.76%	746,956,979.00	0.96%	754,157,375.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(44,865,923.00)		(55,336,250.00)		(69,586,131.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		328,442,024.09		283,576,101.09		228,239,851.09
2. Ending Fund Balance (Sum lines C and D1)		283,576,101.09		228,239,851.09		158,653,720.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,329,296.00		2,329,296.00		2,329,296.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	255,610,505.00		200,373,531.00		130,143,775.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,636,300.00		25,537,024.00		26,180,649.00
2. Unassigned/Unappropriated	9790	.09		.09		.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		283,576,101.09		228,239,851.09		158,653,720.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,636,300.00		25,537,024.00		26,180,649.00
c. Unassigned/Unappropriated	9790	.09		.09		.09
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		25,636,300.09		25,537,024.09		26,180,649.09
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment in certificated and classified salary represent step and column, a decrease in staffing due to enrollment decline in 2027-28 and 2028-29 as well as the transfer of expenditure from unrestricted to restricted as the District plan to use the one-time state funding for rising cost in both 2027-28 and 2028-29.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	54,698,714.00	1.94%	55,761,359.00	0.83%	56,225,940.00
3. Other State Revenues	8300-8599	290,754,540.00	-18.89%	235,835,637.00	-0.45%	234,770,700.00
4. Other Local Revenues	8600-8799	10,317,867.00	-36.38%	6,563,896.00	0.21%	6,577,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	191,471,014.00	5.60%	202,186,367.00	6.48%	215,289,155.00
6. Total (Sum lines A1 thru A5c)		547,242,135.00	-8.57%	500,347,259.00	2.50%	512,863,785.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				137,156,429.00		145,595,992.00
b. Step & Column Adjustment				1,371,564.00		1,455,960.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,067,999.00		2,071,535.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	137,156,429.00	6.15%	145,595,992.00	2.42%	149,123,487.00
2. Classified Salaries						
a. Base Salaries				42,843,739.00		43,057,958.00
b. Step & Column Adjustment				214,219.00		215,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,843,739.00	0.50%	43,057,958.00	0.50%	43,273,248.00
3. Employee Benefits	3000-3999	137,949,346.00	3.05%	142,158,167.00	0.60%	143,010,106.00
4. Books and Supplies	4000-4999	39,670,302.00	-33.89%	26,225,059.00	43.81%	37,715,276.00
5. Services and Other Operating Expenditures	5000-5999	164,833,360.00	-7.17%	153,019,434.00	4.66%	160,148,119.00
6. Capital Outlay	6000-6999	495,000.00	0.00%	495,000.00	0.00%	495,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	0.00%	800,000.00	0.00%	800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,750,810.00	10.70%	18,542,589.00	9.53%	20,309,794.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		540,498,986.00	-1.96%	529,894,199.00	4.71%	554,875,030.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,743,149.00		(29,546,940.00)		(42,011,245.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		123,072,595.81		129,815,744.81		100,268,804.81
2. Ending Fund Balance (Sum lines C and D1)		129,815,744.81		100,268,804.81		58,257,559.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	129,815,745.32		100,268,804.81		58,257,559.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.51)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		129,815,744.81		100,268,804.81		58,257,559.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment in 2027-28 and 2028-29 includes step and column adjustments as well as the increase in restricted program cost as the District temporarily mitigate its structural deficit by using one-time state resources that is allowed to be used for rising cost.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	837,407,224.00	0.64%	842,739,066.00	0.80%	849,439,502.00
2. Federal Revenues	8100-8299	54,698,714.00	1.94%	55,761,359.00	0.83%	56,225,940.00
3. Other State Revenues	8300-8599	310,276,066.00	-17.23%	256,820,964.00	-0.65%	255,150,973.00
4. Other Local Revenues	8600-8799	32,768,990.00	-14.50%	28,017,695.00	0.10%	28,046,901.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,541,130.00	1.03%	8,628,904.00	-0.66%	8,571,713.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,243,692,124.00	-4.16%	1,191,967,988.00	0.46%	1,197,435,029.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				463,473,181.00		467,709,866.00
b. Step & Column Adjustment				4,634,732.00		4,677,099.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(398,047.00)		(552,821.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	463,473,181.00	0.91%	467,709,866.00	0.88%	471,834,144.00
2. Classified Salaries						
a. Base Salaries				147,694,983.00		148,433,458.00
b. Step & Column Adjustment				738,475.00		742,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	147,694,983.00	0.50%	148,433,458.00	0.50%	149,175,626.00
3. Employee Benefits	3000-3999	354,093,136.00	2.28%	362,165,199.00	1.23%	366,603,521.00
4. Books and Supplies	4000-4999	52,527,477.00	-13.83%	45,263,033.00	31.61%	59,572,451.00
5. Services and Other Operating Expenditures	5000-5999	251,914,496.00	-4.66%	240,167,997.00	3.19%	247,835,038.00
6. Capital Outlay	6000-6999	1,365,000.00	0.00%	1,365,000.00	0.00%	1,365,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,005,543.00	0.00%	1,005,543.00	0.00%	1,005,543.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,058,918.00)	0.00%	(2,058,918.00)	0.00%	(2,058,918.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,800,000.00	8.47%	12,800,000.00	7.03%	13,700,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,281,814,898.00	-0.39%	1,276,851,178.00	2.52%	1,309,032,405.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,122,774.00)		(84,883,190.00)		(111,597,376.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		451,514,619.90		413,391,845.90		328,508,655.90
2. Ending Fund Balance (Sum lines C and D1)		413,391,845.90		328,508,655.90		216,911,279.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,329,296.00		2,329,296.00		2,329,296.00
b. Restricted	9740	129,815,745.32		100,268,804.81		58,257,559.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	255,610,505.00		200,373,531.00		130,143,775.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,636,300.00		25,537,024.00		26,180,649.00
2. Unassigned/Unappropriated	9790	(.42)		.09		.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		413,391,845.90		328,508,655.90		216,911,279.90
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,636,300.00		25,537,024.00		26,180,649.00
c. Unassigned/Unappropriated	9790	.09		.09		.09
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.51)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,636,299.58		25,537,024.09		26,180,649.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		54,954.37		53,669.37		52,018.37
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,281,814,898.00		1,276,851,178.00		1,309,032,405.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,281,814,898.00		1,276,851,178.00		1,309,032,405.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		25,636,297.96		25,537,023.56		26,180,648.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		25,636,297.96		25,537,023.56		26,180,648.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(795,259.00)	0.00	(2,043,453.00)				
Other Sources/Uses Detail					4,791,000.00	10,400,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,000.00	0.00	61,033.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	93,699.00	0.00	1,973,803.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	560,000.00	0.00	8,617.00	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	4,791,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

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

19 64725 0000000
Form SIAA
H8BD3U6A19(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
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	26,560.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	110,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,400,000.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	795,259.00	(795,259.00)	2,043,453.00	(2,043,453.00)	15,191,000.00	15,191,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(723,000.00)	0.00	(2,058,918.00)				
Other Sources/Uses Detail					8,541,130.00	11,800,000.00		
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	2,000.00	0.00	69,436.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	51,000.00	0.00	1,984,482.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	560,000.00	0.00	5,000.00	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	8,541,130.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

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

19 64725 0000000
Form SIAB
H8BD3U6A19(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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	110,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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					11,800,000.00	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								

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

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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	723,000.00	(723,000.00)	2,058,918.00	(2,058,918.00)	20,341,130.00	20,341,130.00		

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):	54,954	
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	63,742	63,768		
Charter School				
Total ADA	63,742	63,768	N/A	Met
Second Prior Year (2024-25)				
District Regular	60,790	60,559		
Charter School				
Total ADA	60,790	60,559	0.4%	Met
First Prior Year (2025-26)				
District Regular	58,897	58,510		
Charter School		0		
Total ADA	58,897	58,510	0.7%	Met
Budget Year (2026-27)				
District Regular	57,611			
Charter School	0			
Total ADA	57,611			

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	63,849	64,267		
Charter School				
Total Enrollment	63,849	64,267	N/A	Met
Second Prior Year (2024-25)				
District Regular	62,732	62,947		
Charter School				
Total Enrollment	62,732	62,947	N/A	Met
First Prior Year (2025-26)				
District Regular	61,267	61,453		
Charter School				
Total Enrollment	61,267	61,453	N/A	Met
Budget Year (2026-27)				
District Regular	59,651			
Charter School				
Total Enrollment	59,651			

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	58,844	64,267	
Charter School		0	
Total ADA/Enrollment	58,844	64,267	91.6%
Second Prior Year (2024-25)			
District Regular	57,535	62,947	
Charter School	0		
Total ADA/Enrollment	57,535	62,947	91.4%
First Prior Year (2025-26)			
District Regular	56,563	61,453	
Charter School			
Total ADA/Enrollment	56,563	61,453	92.0%
Historical Average Ratio:			91.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.2%

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	54,954	59,651		
Charter School	0			
Total ADA/Enrollment	54,954	59,651	92.1%	Met
1st Subsequent Year (2027-28)				
District Regular	53,669	58,264		
Charter School				
Total ADA/Enrollment	53,669	58,264	92.1%	Met
2nd Subsequent Year (2028-29)				
District Regular	52,018	56,471		
Charter School				
Total ADA/Enrollment	52,018	56,471	92.1%	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)	58,510.43	57,610.66	56,349.00	55,059.00
b. Prior Year ADA (Funded)		58,510.43	57,610.66	56,349.00
c. Difference (Step 1a minus Step 1b)		(899.77)	(1,261.66)	(1,290.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.54%)	(2.19%)	(2.29%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(1.54%)	(2.19%)	(2.29%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.54% to -0.54%	-3.19% to -1.19%	-3.29% to -1.29%

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)	204,552,275.00	218,691,777.00	218,691,777.00	218,691,777.00
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)	821,873,852.00	838,476,178.00	842,739,066.00	849,439,502.00
District's Projected Change in LCFF Revenue:		2.02%	.51%	.80%
LCFF Revenue Standard		-2.54% to -0.54%	-3.19% to -1.19%	-3.29% to -1.29%
Status:		Not Met	Not Met	Not 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)

On top of the statutory Cost of Living Adjustment of 2.87%, for 2026-27 LCFF included an additional 1.44% in COLA adjustment thus making the decrease in the year to year LCFF revenue less than that of the enrollment decline. The COLA for 27-28 and 28-29 also help partially offset the decrease in LCFF revenue due to enrollment decline.

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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	667,415,403.38	734,156,200.77	90.9%	
Second Prior Year (2024-25)	674,953,001.14	742,916,609.36	90.9%	
First Prior Year (2025-26)	649,892,013.00	710,991,201.00	91.4%	
Historical Average Ratio:			91.1%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	647,311,786.00	729,515,912.00	88.7%	Met
1st Subsequent Year (2027-28)	647,496,406.00	734,156,979.00	88.2%	Met
2nd Subsequent Year (2028-29)	652,206,450.00	740,457,375.00	88.1%	Met

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

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

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

Explanation:

(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.54%)	(2.19%)	(2.29%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.54% to 8.46%	-12.19% to 7.81%	-12.29% to 7.71%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.54% to 3.46%	-7.19% to 2.81%	-7.29% to 2.71%

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)	66,842,839.00		
Budget Year (2026-27)	54,698,714.00	(18.17%)	Yes
1st Subsequent Year (2027-28)	55,761,359.00	1.94%	No
2nd Subsequent Year (2028-29)	56,225,940.00	.83%	No

Explanation:
(required if Yes)

The decrease in federal revenue from 2025-26 to 2026-27 is attributable to the full use of the Title I carryover which was use in 2025-26.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	249,439,354.00		
Budget Year (2026-27)	310,276,066.00	24.39%	Yes
1st Subsequent Year (2027-28)	256,820,964.00	(17.23%)	Yes
2nd Subsequent Year (2028-29)	255,150,973.00	(.65%)	No

Explanation:
(required if Yes)

The increase in 2026-27 and the subsequent decrease in 2027-28 in state revenue is attributable to the one-time student support and professional development block grant that was allocated to District as part of the Governor Jan and May revise proposal. IT also include the ongoing increase in SPED AB602 revenue due to the eaulization rate of \$1,340 per ADA

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	38,761,294.00		
Budget Year (2026-27)	32,768,990.00	(15.46%)	Yes
1st Subsequent Year (2027-28)	28,017,695.00	(14.50%)	Yes
2nd Subsequent Year (2028-29)	28,046,901.00	.10%	No

Explanation:
(required if Yes)

The decrease from 2025-26 to 2026-27 is attributable to the decrease in Medical-LEA revenues as the 2025-26 revenue included prior year audit settle up for the program and is now assumed to be back to the annual schedule revenue payments. The outyear drop reflect local grant that was received in 26-27 such as the Cal Shape and other local grants that are one-time in nature.

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

First Prior Year (2025-26)	34,305,576.00		
Budget Year (2026-27)	52,527,477.00	53.12%	Yes
1st Subsequent Year (2027-28)	45,263,033.00	(13.83%)	Yes
2nd Subsequent Year (2028-29)	59,572,451.00	31.61%	Yes

Explanation:

(required if Yes)

The decrease in books and supplies reflect that textbook book adoption that will be purchase in 2026-27 for school year 2027-28, no adoption in 2028-29 thus budget decreases in 2027-28 and then another textbook adoption purchase in 2028-29 for school year 2029-30.

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

First Prior Year (2025-26)	233,816,274.31		
Budget Year (2026-27)	251,914,496.00	7.74%	Yes
1st Subsequent Year (2027-28)	240,167,997.00	(4.66%)	No
2nd Subsequent Year (2028-29)	247,835,038.00	3.19%	Yes

Explanation:

(required if Yes)

The increase in contracts from 2025-26 to 2026-27 includes an increase in the Special education NPA contract cost, increase in transportation cost and implementation of grants such as the Cal Shape as well as the ramping up of the district RPM project.

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)	355,043,487.00		
Budget Year (2026-27)	397,743,770.00	12.03%	Not Met
1st Subsequent Year (2027-28)	340,600,018.00	(14.37%)	Not Met
2nd Subsequent Year (2028-29)	339,423,814.00	(.35%)	Met

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

First Prior Year (2025-26)	268,121,850.31		
Budget Year (2026-27)	304,441,973.00	13.55%	Not Met
1st Subsequent Year (2027-28)	285,431,030.00	(6.24%)	Met
2nd Subsequent Year (2028-29)	307,407,489.00	7.70%	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)

The decrease in federal revenue from 2025-26 to 2026-27 is attributable to the full use of the Title I carryover which was use in 2025-26.

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

The increase in 2026-27 and the subsequent decrease in 2027-28 in state revenue is attributable to the one-time student support and professional development block grant that was allocated to District as part of the Governor Jan and May revise proposal. IT also include the ongoing increase in SPED AB602 revenue due to the eaulization rate of \$1,340 per ADA

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

The decrease from 2025-26 to 2026-27 is attributable to the decrease in Medical-LEA revenues as the 2025-26 revenue included prior year audit settle up for the program and is now assumed to be back to the annual schedule revenue payments. The outyear drop reflect local grant that was received in 26-27 such as the Cal Shape and other local grants that are one-time in nature.

- 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 decrease in books and supplies reflect that textbook book adoption that will be purchase in 2026-27 for school year 2027-28, no adoption in 2028-29 thus budget decreases in 2027-28 and then another textbook adoption purchase in 2028-29 for school year 2029-30.

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

The increase in contracts from 2025-26 to 2026-27 includes an increase in the Special education NPA contract cost, increase in transportation cost and implementation of grants such as the Cal Shape as well as the ramping up of the district RPM project.

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?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

1,234,389,898.00

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

0.00

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

1,234,389,898.00

37,031,696.94

39,000,000.00

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)	27,018,552.00	0.00	25,171,999.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	58,746,622.69	376,587,690.84	.09
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.51)
e.	Available Reserves (Lines 1a through 1d)	85,765,174.69	376,587,690.84	25,171,998.58
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,350,927,598.47	1,257,341,789.98	1,258,599,913.85
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)	1,350,927,598.47	1,257,341,789.98	1,258,599,913.85
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.3%	30.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		2.1%	10.0%	.7%

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)	15,835,113.30	742,456,200.77	N/A	Met
Second Prior Year (2024-25)	(46,467,837.79)	758,116,609.36	6.1%	Met
First Prior Year (2025-26)	(50,474,963.00)	721,391,201.00	7.0%	Not Met
Budget Year (2026-27) (Information only)	(44,865,923.00)	741,315,912.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The spending deficit in 2025-26 in the unrestricted budget is due to the ending of larger federal pandemic funding which move the expenditure previously charged to ESSER III program and is currently charge to the unrestricted portion of the budget. It also include the ending of the pandemic LCFF revenue protection where the rolling three average of the ADA is not finally catching up.

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): 54,954

District's Fund Balance Standard Percentage Level: .7%

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)	401,392,534.00	409,549,711.58	N/A	Met
Second Prior Year (2024-25)	421,576,278.00	425,384,824.88	N/A	Met
First Prior Year (2025-26)	371,204,437.00	378,916,987.09	N/A	Met
Budget Year (2026-27) (Information only)	328,442,024.09			

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)	522,843,789.00	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.)	54,954	53,669	52,018
District's Reserve Standard Percentage Level:	2%	2%	2%

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?

No

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

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,

objects 7211-7213 and 7221-7223)

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00	0.00	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)	1,281,814,898.00	1,276,851,178.00	1,309,032,405.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,281,814,898.00	1,276,851,178.00	1,309,032,405.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	25,636,297.96	25,537,023.56	26,180,648.10
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)	25,636,297.96	25,537,023.56	26,180,648.10

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		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	25,636,300.00	25,537,024.00	26,180,649.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	.09	.09	.09
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)	(.51)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	25,636,299.58	25,537,024.09	26,180,649.09
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		25,636,297.96	25,537,023.56	26,180,648.10
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)	(198,854,566.00)			
Budget Year (2026-27)	(191,471,014.00)	(7,383,552.00)	(3.7%)	Met
1st Subsequent Year (2027-28)	(202,186,367.00)	10,715,353.00	5.6%	Met
2nd Subsequent Year (2028-29)	(215,289,155.00)	13,102,788.00	6.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	4,791,000.00			
Budget Year (2026-27)	8,541,130.00	3,750,130.00	78.3%	Not Met
1st Subsequent Year (2027-28)	8,628,904.00	87,774.00	1.0%	Met
2nd Subsequent Year (2028-29)	8,571,713.00	(57,191.00)	(.7%)	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	10,400,000.00			
Budget Year (2026-27)	11,800,000.00	1,400,000.00	13.5%	Not Met
1st Subsequent Year (2027-28)	12,800,000.00	1,000,000.00	8.5%	Met
2nd Subsequent Year (2028-29)	13,700,000.00	900,000.00	7.0%	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 increase in transfer is the ramping up of the District's RPM (ERP) system from \$4 million to over \$8 million from special reserve to general fund. This is expected to end when the project is completed.

- 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 increase in transfers out is attributable to onetime assessment and premium increases of liability self insurance fund,

- 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	County Property Tax	County Transfer	1,871,328,643
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	LCFF	General Fund	16,755,059

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

TOTAL:				1,888,083,702

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	106,791,241	106,791,241	106,791,241	106,791,241
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	13,404,047	13,404,047	13,404,047	13,404,047
Other Long-term Commitments (continued):				
Total Annual Payments:	120,195,288	120,195,288	120,195,288	120,195,288
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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:

- 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

18,413,222

4. OPEB Liabilities

a. Total OPEB liability

410,403,448.00

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

0.00

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

410,403,448.00

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)

410,403,448.00

410,403,448.00

410,403,448.00

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

18,413,222.00

18,413,222.00

18,413,222.00

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

18,413,222.00

18,413,222.00

18,413,222.00

d. Number of retirees receiving OPEB benefits

795.00

795.00

795.00

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

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

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

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:

The District has self insurance programs for health and welfare, worker's compensation and property liability. Health and Welfare rates are determined and is funded through a payroll system charge. Worker's compensation is based on the actuarial study and is also collected through the payroll system. On the other hand, property and liability is funded from a contribution from unrestricted general fund. The Self Insurance retention rate (SIR claim is at \$500,000 while SIR property and liability is set at \$250,000. Uses the discount rate of 1.3% at 60% probability of the actuarial study.

3. Self-Insurance Liabilities

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

39,667,920.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
19,923,602.00	19,923,602.00	19,923,602.00
19,923,602.00	19,923,602.00	19,923,602.00

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	3,429.00	3,270.00	3,235.00	3,200.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2025-26 negotiation is not yet settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

4,916,428

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
93,401,663	96,670,721	100,054,196
100.0%	100.0%	100.0%
7.0%	3.5%	3.5%

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
5,010,339	5,010,339	5,010,339
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	1,420.00	1,413.00	1,413.00	1,413.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,151,149

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

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

Yes	Yes	Yes
27,321,290	28,277,535	29,267,249
100.0%	100.0%	100.0%
7.0%	3.5%	3.5%

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:

No		
----	--	--

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
566,062	566,062	566,062
.5%	.5%	.5%

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

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

No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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	807.00	686.00	686.00	686.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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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)
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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)
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S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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?	Yes
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)

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End of School District Budget Criteria and Standards Review

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2026-27 Adopted Budget
Long Beach Unified School District
Reason for Assigned and Unassigned Ending Balanced Above the State Recommended Level

Education Code Section 42127 (a)(2)(B) requires a statement of the reason that substantiates the need for assigned and unassigned ending balances in excess of the Minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

	2026-27		2027-28		2028-29	
			(in millions)			
Budget Ending Fund Balance						
Unassigned and Assigned Unrestricted General Fund	\$	25.64	\$	25.54	\$	26.18
Special Reserve Funds for Other Capital Outlay Projects	\$	42.41	\$	33.78	\$	25.21
Combined Total	\$	68.05	\$	59.32	\$	51.39
2% Reserve Requirement	\$	26.64	\$	25.54	\$	26.18
Difference Between Ending Fund Balance and Reserve Requirements	\$	41.41	\$	33.78	\$	25.21

Reason for Reserve being greater than the minimum

State Revenues are not guaranteed.

Increase in salaries and benefits are not budgeted until formally agreed upon with collective bargaining units. Negotiations for certificated and classified employees remain unsettled for 25-26 and 26-27

A decrease in attendance percentage could significantly affect reserves.

Enrollment and related salaries could vary from estimated levels

Special Education costs could vary based on the level of services required compared to prior years.