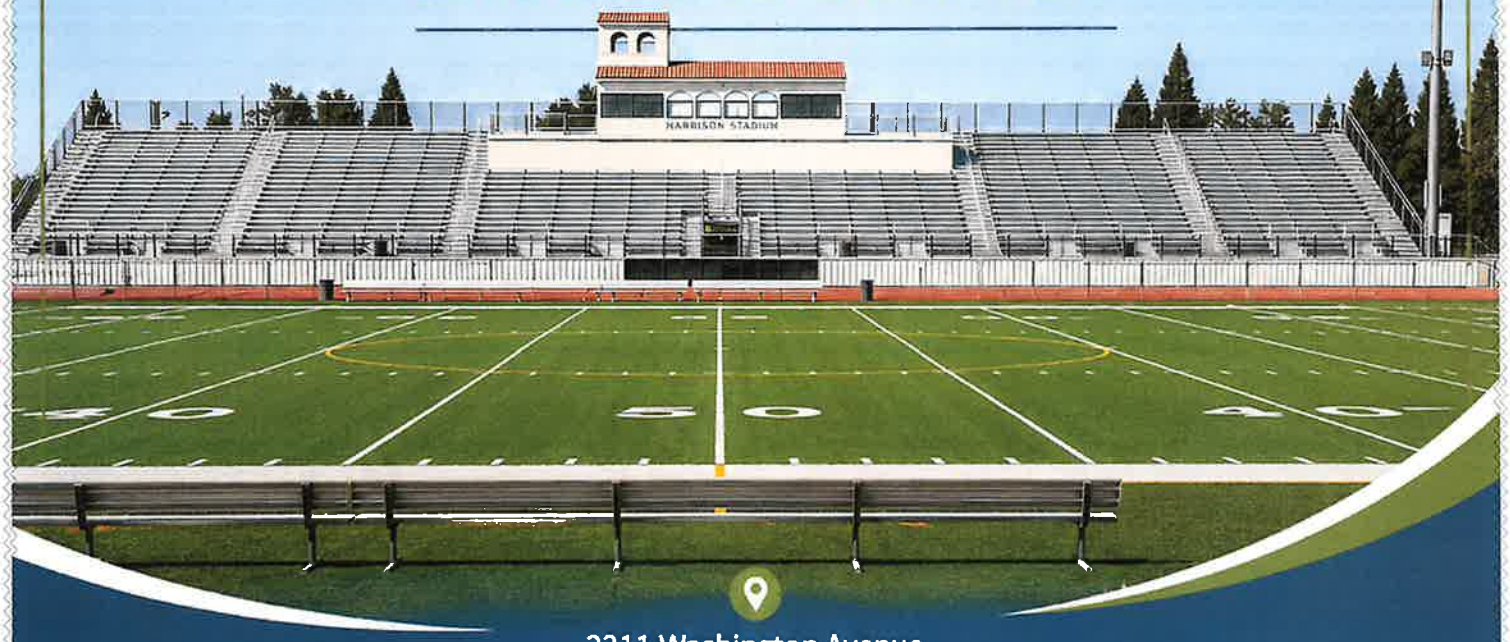
OROVILLE UNION
HIGH SCHOOL DISTRICT

2026-2027
ORIGINAL BUDGET



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OROVILLE UNION HIGH SCHOOL DISTRICT

Board of Education

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Ray Sehorn, Vice President
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District Office Administration

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Jon Wood, Assistant Superintendent, Curriculum & Instruction
Mary Lynch, Director of Student Support Services

Site Principals

Shanna Lee, Las Plumas High School
Kristen Wiedenman, Oroville High School
Brian Spears, Prospect High School

Mission

OUHSD is committed to providing every student with equitable educational and extra-curricular opportunities that prepare them to be college and/or career ready. Every school will have a positive climate that focuses on being safe, responsible and respectful.

Core Beliefs

We believe:

1. When provided an engaging, inspiring and challenging learning environment, every student will have the opportunity to achieve at their maximum potential.

2. Active engagement of students by caring adults is key to helping students achieve.

3. Every student learns at their own pace and will have access to educational services and supports to enhance their learning experience.

4. Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities.

5. Every member of the learning community deserves to be part of a safe, caring, equitable and nurturing learning environment and should be treated with respect, dignity and worth.

Vision Statement

Preparing students for the future today

BUDGET DEVELOPMENT

Local Control Accountability Plan

The District's budget includes the expenditures necessary to implement the actions as described in the Local Control and Accountability Plan.

Goal 1 – Ensure equitable access to educational programs and environments across all demographics, enabling every student to achieve mastery in core content areas and thereby empowering them to unlock future opportunities.

Actions

1. Teachers appropriately assigned and fully credentialed
2. Alternative diploma pathways for students with disabilities
3. Tutorial support and push-in support for students with disabilities
4. Build and implement a common, district-wide process for IEP writing, implementation and communication
5. Implement a districtwide plan for monitoring IEP quality and compliance
6. Improve participation rate on CAASPP assessments
7. Designated educational case management and support for foster youth and students experiencing homelessness
8. Facilities inspection and maintenance
9. 1:1 devices for meaningful and engagement and network maintenance
10. Professional development for all staff
11. Utilize diagnostic assessment software for identifying student needs and providing targeted support
12. Maintain and expand library services
13. District ELD coordinator
14. Supplemental English language development support classes for all ELD students
15. Standards-based curriculum and sufficient instructional materials
16. Credit recovery and summer school
17. Maintain current center for independent study program.
18. Independent Study PE offerings
19. Increase staffing to offer students direct support
20. Maintain the operation of the Community Day School

Goal 2 – Provide a safe, nurturing and supportive environment to every student using Culturally Responsive Positive Behavior Intervention Supports as a framework

Actions

1. Monitor for DOJ agreement implementation of CR-PBIS
2 School resource officer/deputy and campus security
3. School Attendance and Achievement Review Team
4. Provide nutritious meals
5. Social emotional learning
6. Provide facilities to the Boys and Girls Club of the North Valley
7. Social, emotional and health supports
8. Targeted case managers/family liaisons
9. Extracurricular and co-curricular opportunities and athletic trainers
10. Home to school transportation
11. PBIS TOSAs and student incentives
12. Homeless Action Team
13. Homeless students and systems of support

Local Control Accountability Plan
(Continued)

Goal 3 – Empower every student to cultivate transferable skills essential for success in college, career, and life through district preparation programs and robust partnerships with parents and the community.

Actions

1. Collaborate with Butte College
2. Provide high quality CTE courses
3. College Connection program
4. Counseling staff
5. College/Career Guidance Technicians
6. Allocate funds to Career and Technical Education and Visual and Performing Arts sections
7. Parent and family engagement and Parent Square utilization

Goal 4 – By the end of each academic year from 2024/2025 through 2026/2027, Prospect High School and Community Day School will demonstrate an annual increase of 4.5% for all students, 4.5% for socioeconomically disadvantaged students and 5.6% for White students in graduation rates. By the end of each school year from 2024/25 to 2026/27, Prospect High School and Community Day School will demonstrate a 9% annual increase in the percentage of students rating "Prepared" on the College and Career Indicator. This includes both Socioeconomically Disadvantaged Students and White Students

Actions

1. Extended instructional hours to 30 per week at Prospect High School
2. Academic Focused Professional Learning Team
3. Work experience education
4. Expand CTE offerings
5. Expand college and career exploration
6. Additional teacher

Budget Summary

The Oroville Union High School District was founded in 1892. It is located in southern Butte County and encompasses approximately 723 square miles. Elementary districts feeding students into the district include Oroville Elementary, Thermalito, Palermo, Bangor, Golden Feather and Pioneer. The district is comprised of two comprehensive high schools, two alternative high schools and an adult school.

Governance. An elected board of trustees governs the school district. OUHSD is split into five separate voting trustee areas, with one trustee elected from each area. Each board member is elected for a four-year term. The school board meets once a month on the third Wednesday.

Enrollment. The enrollment for the year is expected to be 2,127 students. District enrollment trends over the last ten years, and a projection for 2026/27, are as follows (note the decline in enrollment in the budget year and three prior years):

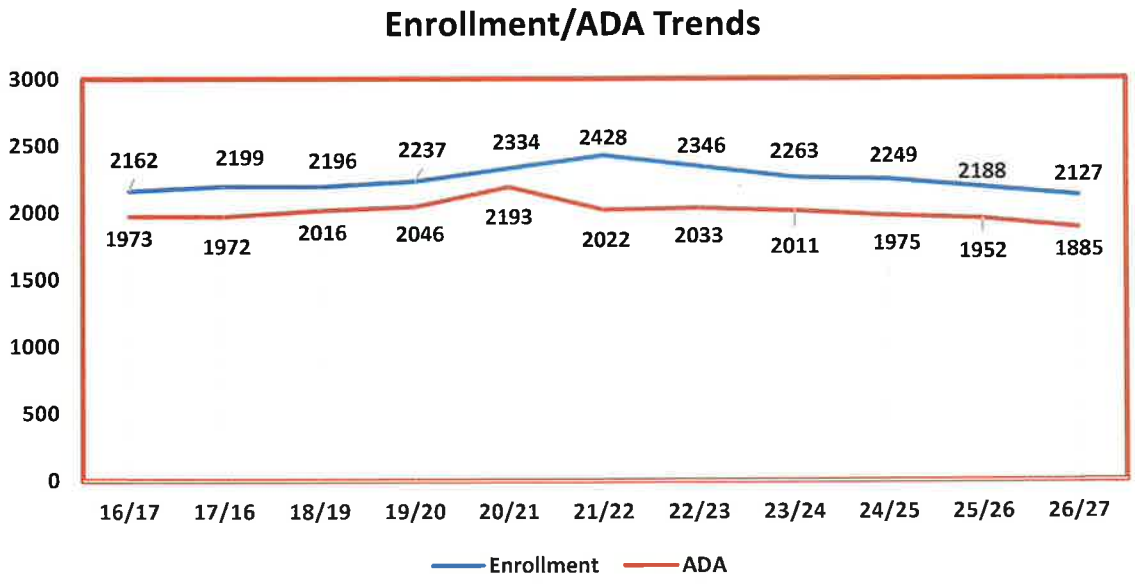
Year	Enrollment	Change	% Change
October 2016	2,162	(65)	(2.9%)
October 2017	2,199	37	1.7%
October 2018	2,196	(3)	0.0%
October 2019	2,237	41	1.9%
October 2020	2,334	97	4.3%
October 2021	2,428	94	4.0%
October 2022	2,346	(82)	(3.4%)
October 2023	2,263	(83)	(3.1%)
October 2024	2,249	(14)	(0.6%)
October 2025	2,188	(61)	(2.7%)
October 2026*	2,127	(61)	(2.8%)

* Projection

ADA. Average Daily Attendance (ADA) is frequently used to determine the amount of funding to be received by the district. It is calculated by dividing the total days of student attendance by total days of instruction offered. This number represents the percentage of actual attendance earned by the students. District attendance for the last ten years, with a projection for 2026/27, follows:

Year	ADA	Change	% Change
2016/17	1,972.58	(58.77)	(2.9%)
2017/18	1,971.62	(.96)	(0.0%)
2018/19	2,015.72	44.10	2.2%
2019/20	2,046.47	30.75	1.5%
2020/21	2,192.90	146.43	7.2%
2021/22	2,022.08	(170.82)	(7.8%)
2022/23	2,033.17	11.09	0.5%
2023/24	2,010.94	(22.23)	(-1.1%)
2024/25	1,975.46	(35.48)	(-1.8%)
2025/26	1,952.56	(22.90)	(-1.2%)
2026/27*	1,885.40	(67.16)	(-3.4%)

* Projection



Budget. The district's fiscal year is from July 1 to June 30, as required by the state. The budget for the current year totals $ 50.9 million. $ 45 million is in the General Fund, a fund used to record the day-to-day operations of the district. The remainder is in the five special purpose funds. The funds and their budgets are shown below:

Fund	2025/26 Expenditures	2026/27 Expenditures	% Change
General	$ 48,945,592	$ 46,262,539	(5.5%)
Student Activity	$ 592,079	$ 630,250	6.4%
Adult	$ 1,841,797	$ 1,803,468	(2.1%)
Cafeteria	$ 1,550,177	$ 1,617,720	4.4%
Capital Facilities	$ 750,274	$ 12,200	(98.4%)
Bond Int & Redemp	$ 1,974,007	$ 2,037,569	3.2%
Total	$ 55,653,926	$ 52,363,746	(5.9%)

Budget Adoption Process

The district is required to complete a Local Control Accountability Plan (LCAP) in which tools and processes are identified that will be utilized to improve student achievement. Administration have carried out a needs assessment, identified goals, gathered input from stakeholders, and then have developed programs to achieve the goals and specified the strategies and resources necessary to deliver the programs to the students. The plan addresses the specific needs of low income, English language learners, and foster students, as a portion of the funding received is to be designated for this purpose. The LCAP actions are incorporated into the budget and approved along with, but prior to, the original budget in June. The LCAP is subsequently submitted to the county office of education for approval.

The budget is built by carrying the same programs forward from year to year, adjusting staffing costs for step changes on the salary schedules. Additional special purpose funding or a decision by the board to add to or subtract from a program can affect the budget. There are district established staffing ratios and discretionary allocations to site principals. The budget must also include any expenditures identified in the LCAP. The process of creating the budget begins in January with the Governor's proposed budget for the state, which is the primary source of funding for schools. District administration prepares the budget details. In June, the board adopts a budget for the upcoming fiscal year. That budget is then monitored and adjusted as needed during the course of the year. The district is required by state law to provide the board with two interim financial reports during the year, which reflect any necessary budget adjustments. Additional budget revisions may be submitted to the board during the course of a year on an as-needed basis.

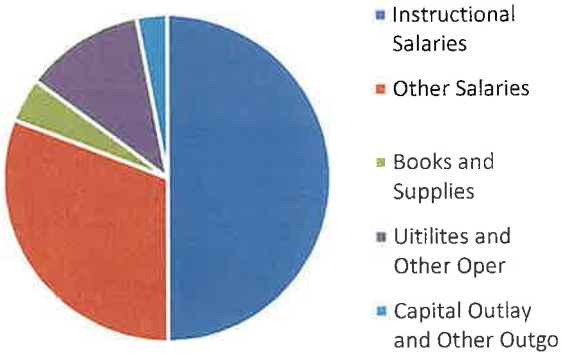
Expenditures. In 2026/27, the district anticipates spending $21,750 per student. The greatest proportion of this goes to salaries in direct instruction. Approximately 85% of the *unrestricted* budget is spent on salaries and benefits. Unrestricted and restricted spending categories are shown below:

Category	2025/26 Expenditures	$ per Student	% of Total
Instruct Personnel	$ 23,141,760	$10,880	50%
Other Personnel	$ 14,283,424	$ 6,702	31%
Books, Supplies	$ 2,037,462	$ 946	4%
Util, Repairs, Other	$ 5,459,506	$ 2,556	12%
Capital, Other Outgo	$ 1,425,889	$ 666	3%
Total	$ 46,262,539	$21,750	100%

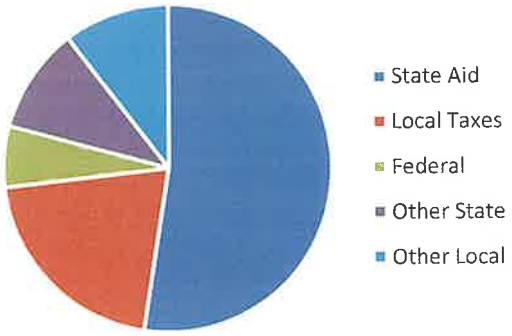
Revenues. The largest source of funding is the Local Control Funding Formula (LCFF) allocation. This is a state allocation of general-purpose money and is made up of state aid and local taxes. For 2026/27, the LCFF allocation is projected to be $33.9 million. This represents 74% of all district revenues. Revenue categories are shown below:

Category	2025/26 Revenues	$ per Student	% of Total
State Aid	$ 24,319,612	$11,433	53%
Local Taxes	$ 9,626,587	$ 4,525	21%
Federal	$ 2,798,614	$ 1,315	6%
Other State	$ 4,855,328	$ 2,282	10%
Other Local	$ 4,765,336	$ 2,240	10%
Total	$ 46,365,477	$21,795	100%

Expenditures



Revenue



Reserves. The total budget includes the beginning balance and all anticipated income for the year. The ending balance is the resources that remains after expenditures are deducted from the total budget amount. The ending balance is also referred to as the district's "reserves". The fund balance is broken down into five classifications:

- Nonspendable – amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.

- Restricted – amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws, or regulations of other governments or by law through constitutional provisions or enabling legislation.

- Committed – amounts subject to internal constraints self-imposed by formal action of the district's governing board.

- Assigned – amounts the district intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Assistant Superintendent of Business.

- Unassigned – the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

Components of the 2026/27 General Fund ending fund balance are as shown below:

Components	2025/26 Estimated Balance
Nonspendable (Revolving Cash/Prepaid Expenditures)	$ 200
Restricted:	
Medi-Cal Billing Reimbursement	581,022
Restricted Lottery	351,433
Prop 28	707,564
Equity Multiplier	202,247
Student Support Professional Dev BG	955,723
Learning Recovery Block Grant	264,527
Scholarships	1,451,515
Other Restricted	20,382
Assigned:	
Sports Field Lighting	40,671
Unassigned:	
Reserve for Economic Uncertainties **	1,343,966
BP 3100 Reserves **	6,271,843
Unassigned	8,545,435
Total	$ 20,736,528

** Board Policy 3100 requires a General Fund balance of 17% in these categories to protect against unforeseen circumstances.

Reserves (cont.).

Assigned and Unassigned General Fund Reserves	
Assigned Reserves	$ 40,671
Unassigned Reserves	16,161,244
Total	$16,201,915
Required Reserve for Economic Uncertainties (3%)	1,343,966
Reserves in Excess of Requirement	$14,857,949

Excess reserves above the state requirement of 3% exist for:

- Salary and benefit settlements with employee groups. Certificated health benefit premium costs are uncapped, thus the District must have the ability to absorb cost increases until budget adjustments can be made or negotiated.

- Assigned reserves for one-time purposes. Specific funds have been set aside for one-time purposes. A donation for an athletic field lighting project is accumulating until the District undertakes the project.

- Protection during declining enrollment. It is difficult to implement budget reductions in proportion to the loss in revenue in perfect coordination with the loss of students. Excess reserves allow time to properly plan for budget reductions and, in some cases, wait out the loss of enrollment without making budget cuts.

- Repair and maintenance of aging facilities and bus/vehicle fleet. Reserves allow the district to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus or other vehicle breaks down.

- Volatility in state funding or general economic conditions. In the past, the district has experienced drastic cuts in state funding and deferrals of apportionments. In addition, the district can face potential of mid-year budget cuts at the State level. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.

- Unplanned needs of students with disabilities. The district must have financial resources available to allow flexibility to meet the needs for appropriate educational services for this group. As students and/or interventions frequently change, it is difficult to accurately project expenditures each year.

The total ending balance of $20,736,528 is an estimated amount which includes an anticipated beginning fund balance which is determined by estimating 2025/26 income and expenditure figures. 2025/26 actual results will be finalized during the year-end closing process and reported in the Unaudited Actual report due September 15.

Budget Assumptions for 2026/27

Fund Name: General Fund

Purpose: The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

Assumptions:

Revenues:

- Enrollment is projected to be 2,127.
- Average Daily Attendance is projected at 1,885.40.
- The State budget proposes a 2.87% COLA. The LCFF entitlement per ADA is $12,780 base grant, $332 grade span add-on, $1,983 Supplemental and $1,757 Concentration grants. Supplemental and Concentration grant funds are provided for students qualifying for free or reduced meals, for students that are English language learners, and for students that live in foster homes or are homeless. 76% of the District's students qualify in at least one of these categories.
- ADA estimates include 2 ADA from students in BCOE operated programs, for which the revenue (~$30K) will be transferred to the county based on the District's LCFF funding rate. The attendance percentage is estimated at 88.5% of enrollment.
- 36% ($6.2 million) of the State's obligation for revenue limit funding will be received in quarterly payments from the Education Protection Account (EPA), which was originally established with the passage of Proposition 30 and then extended with the passage of Proposition 55. Although this is not additional funding, the district is required to report on its expenditure annually. EPA funds cannot be used to pay for administrative costs. Existing certificated instructional salaries will be journaled from the unrestricted resource to the EPA resource to fully utilize these funds.
- All other regular federal funding is projected to remain unchanged. Carl Perkins Career Technical Education funding is budgeted using the preliminary estimates provided by the California Department of Education.
- Lottery is estimated at $272 per prior year ADA.
- The Learning Recovery Emergency Block Grant will continue to be used for the expansion of the summer school and tutoring programs, to provide an additional academic counselor for Las Plumas High School as well as offer credit recovery opportunities at the comprehensive high schools.

Budget Assumptions for 2026/27

Fund Name: General Fund (cont.)

Revenues (cont.)

- 2025/26 CTEIG funds will be used to purchase tools, supplies and materials for various pathways.
- Prospect High School continues to receive Equity Multiplier funds which will be used to improve graduation rates and the number of students that are college/career ready.
- A three-year average is used to estimate interest and miscellaneous income.
- Receipt of MAA funds have not been included in the budget. Due to their unpredictability, the budget will be adjusted as funds are received.

Budget Assumptions for 2026/27

Fund Name: General Fund (cont.)

Expenditures:

- Step and column increases are provided for all eligible employees. Savings on attrition is projected to exceed the step and column costs.

- Certificated Staffing
  - 120.4 FTE Teachers
  - 7.80 FTE Counselors
  - 7.00 FTE Site Administrators
  - 2.60 FTE Psychologists
  - 3.00 FTE Social Worker
  - 0.54 FTE Director
  - 1.00 FTE Assistant Superintendent
  - 1.00 FTE Superintendent

- Classified Staffing
  - 45.71 FTE Para-Educators
  - 11.00 FTE School Site Clerical
  - .25 FTE IEP Scheduler
  - 2.00 FTE Supplemental Ed Techs
  - 1.00 FTE Campus Supervisors
  - 19.71 FTE Transportation Employees
  - 18.70 FTE Maintenance, Grounds, Custodians
  - 3.00 FTE Technology
  - 8.00 FTE Universal Workers
  - 2.00 FTE Library Aides
  - 8.00 FTE Targeted Case Managers
  - 2.00 FTE College and Career Technicians
  - 1.00 FTE Indian Ed Grant Coordinator
  - 7.00 FTE District Office Confidential
  - 3.00 FTE Classified Supervisors
  - 1.00 FTE Classified Administrator

- Employee Benefits
  - 19.10% STRS (certificated)
  - 26.4% PERS (classified)
  - 6.20% Social Security (classified)
  - 1.45% Medicare (all employees)
  - .05% State Unemployment Insurance (all employees)
  - 2.18% Workers' Comp Insurance (all employees)
  - 3.34% Retiree Health Benefits (all employees)

Budget Assumptions for 2026/27

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Medical Benefits
  $30,463 annually – CVT (active certificated) (5.3% increase or $1,524 per employee)
  $27,670 annually – CVT (single certificated retirees) (8.3% increase or $2,127 per retiree)
  $47,612 annually – CVT (certificated retiree plus spouse) (8.3% increase or $3,637 per retiree)
  $60,102 annually – CVT (certificated retiree plus family) (8% decrease or 4,468 per retiree)
  Capped - $13,981 Board, $12,685 administration, $13,524 confidential/ supervisory, $15,660 classified (no change)

- Site Budgets
  $125 per CBEDS enrollment for general expenditures, 10% of which will be withheld until actual CBEDS is counted in October
  $18,000 total for athletic equipment reconditioning
  $500 per art, drama and band section
  $700 per non-home economics CTE section
  $800 per home economics section
  $5,000 of restricted lottery for book replacement. Prospect is allocated $3,000.
  $3,000 for Mock Trial
  $1,500 for Academic Decathlon
  $140K for athletic, band, and agriculture department travel
  $1,000 for Link Crew supplies per comp site
  $10,000 for Comps and $5,000 for Prospect to purchase PBIS incentives
  $40,000 Prospect High site allocation
  $13,000 for Community Day School supplies and copier costs
  $19,500 Independent Study supplies and copier costs
  $11,800 College Connection operating costs
  $27,500 Adult Transition Center program supplies and services

- The district must budget 3% of total General Fund expenditures and other outgo for routine repair and maintenance. $1.3 million has been budgeted for general maintenance ($1.3 million required). $150K of this is set aside for deferred maintenance expenditures such as seal coating, roofing, or flooring.

- $295K savings on electrical costs realized upon operation of solar which will be used to make payments on a California Energy Commission loan.

- Budgeted expenditures include all costs identified in the LCAP.

- $100K is budgeted to contract with the Oroville Police Department for school resource officers.

Budget Assumptions for 2026/27

Fund Name: Student Activity Fund

Purpose: The Student Activity Fund is used to account for activities of the Associated Student Body.

Assumptions:

- Revenues are projected to equal expenditures.
- Expenditures are based on a three-year average.
- This fund complies with Governmental Accounting Board Standard's GASB 84 regulations.

Fund Name: Adult Education Fund

Purpose: The Adult Education Fund is used to account for resources committed to adult education programs maintained by the district.

Assumptions:

- Most revenues are budgeted at prior year levels.
- A three-year average is used to estimate student fee and interest income.
- Staff
  - 5.00 FTE Full-time teachers
  - .46 FTE Administrator
  - 2.00 FTE Clerical
  - 1.50 FTE Para-Educators
  - 1.00 FTE Navigator
  - .50 FTE Custodian
  - Various part-time teachers for fee-based classes

Budget Assumptions for 2026/27

Fund Name: Cafeteria Fund

Purpose: The Cafeteria Fund is used to account for revenues and expenditures made to operate the cafeterias in the district.

Assumptions:

- It is anticipated that the food service program revenues will cover the cost of expenses and that a transfer from the General Fund will not be required.
- Meal counts are estimated at prior year levels.
- The California Universal Meal Program continues, which provides additional funding, while all students eat at no charge.
- A three-year average is used to estimate interest income and all other operating costs. Expenditures are expected to increase due to inflation.
- Staff
  1.00 FTE Supervisor
  .50 FTE Clerical
  2.94 FTE Cook Mangers
  7.25 FTE Food Service Workers

Fund Name: Capital Facilities Fund

Purpose: The Capital Facilities Fund is used to account for resources received from developer impact fees assessed.

Assumptions:

- Fees are established at the rates authorized by the state at $5.38 per square foot and $.87 per square foot for residential and commercial development, respectively. Based upon the most recent impact study, the district may collect 40% of these fees, with 60% going to the applicable feeder school.
- A three-year average is used to estimate interest and developer fee revenue.
- The district has been receiving pass-through funds from the Oroville Redevelopment Agency to be used for facility improvements within the Agency's boundaries. The budget includes RDA revenues. These funds are obligated to mitigate blight within district properties that lie within the Oroville city limits.
- A 3% administration fee is charged on all developer fees collected, which is subsequently transferred to the General Fund.

Budget Assumptions for 2026/27

Fund Name: Bond Interest and Redemption Fund

Purpose: The Bond Interest and Redemption Fund is used for the repayment of general obligation bonds.

Assumptions:

- This fund reflects the receipt of taxes levied by the county auditor controller and the current year debt service obligation on the general obligation bonds.

Budget Assumptions for 2026/27

Multi-year Projection

A multi-year projection is included in the MYP section for 2026/27 and 2027/28. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

- 3.30% COLA and 3.09% COLAs for 2026/27 and 2027/28, respectively.
- Funded ADA of 1,940 (actual 1,888) and 1,910 (actual 1,890) 2026/27 and 2027/28, respectively.
- Includes estimated step and column increases, net of savings for attrition
- Uncapped health benefits are estimated to increase 5% for active employees, 5% for retirees.
- Reduces retiree benefits as individuals reach the 65 years of age limit.
- Savings on electrical costs from solar project are anticipated to pay California Energy Commission loan payments.
- STRS rates remain at 19.1% in 2026/27 and for the foreseeable future. PERS rates decrease to 26.4% and 26.8% in 2026/27 and 2027/28, respectively.
- Costs for technology licensing fluctuates from year to year as licenses expire and are renewed for one to three year periods.
- 17% reserve levels met in both years.
- The district will be able to meet its financial obligations in both years.

Budget Assumptions for 2026/27

Cash Flow Assumptions

A cash flow projection is included in the Cash Flows section for 26/27.

Assumptions used in this projection include:

- Beginning cash is estimated and will not be finalized until the closing process is completed for the prior year.
- Collection of funding sources paid with the principal apportionment is scheduled based on the established payment schedule.
- Federal and lottery funding sources are expected to be received quarterly.
- Special Education funds are allocated based on a schedule provided by BCOE.
- All other revenue sources and expenditures are based on prior year receipts and disbursements.
- The cash balance is projected to remain positive throughout the year.

Glossary of Terms

ADA – Average Daily Attendance. Total days of attendance by students divided by total days of instruction to date. This number is used frequently to determine the amount of funding to be received by the district.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - An authorization granted by the board to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the district showing assets, liabilities, reserves, and fund balance.

BCOE – Butte County Office of Education.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for the classified, confidential, classified supervisory and administrative staff. Also provides property and liability insurance through SIA.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll of the district.

Cost per Pupil – Current expenditures divided by a pupil unit of measure.

CDE – California Department of Education.

CSAM – California Schools Accounting Manual.

CTEIG – Career Technical Education Incentive Grant.

CVT (California's Valued Trust) – Provides health benefits for the certificated staff.

DOF – Department of Finance.

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

EPA – Education Protection Account. New revenues generated from Proposition 30 are deposited into this account at the state level.

Equipment – Those movable items used for school operation that are of a non-expendable nature and cost in excess of $10,000.

E-rate – For qualifying districts, this program provides financial assistance to districts for telecommunications and internal connections costs.

Escape – the financial system used by the District.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides, fiscal advice, professional development, and management assistance to local education agencies.

Fiscal Period – The end of the period of which the district determines its financial position and the results of its operation. The fiscal year for school districts begins on July 1, and ends on June 30.

FTE – Full time equivalent. Staff working part-time are converted to full time equivalents based upon hours worked in a full time position.

Fund – Resources set aside for specific activities of the district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GASB – Governmental Accounting Standards Board.

JPA – Joint Powers Authority.

LCAP – Local Control Accountability Plan. A locally defined plan that specifies programs and resources that will be used to address the priorities designated by the state.

LCFF – Local Control Funding Formula. A new funding formula, which replaces the revenue limit calculation and state categorical program allocation methods, intended to simplify the current school finance system and more equitably fund schools.

LEP – Limited English Proficient

MAA – Medi-Cal Administrative Activities.

OPSC – Office of Public Schools Construction.

PERS – Public Employees' Retirement System.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated. The level required by the state for a district of this size is 3%.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education, state categorical programs and home-to-school transportation

RDA – Redevelopment Agency.

SAB – State Allocation Board.

SCE – School Compensatory Education.

SCO – State Controller's Office.

SSC – School Services of California, Inc. This agency provides schools with fiscal advice, management assistance and advocacy services.

STRS – State Teachers' Retirement System.

Student Body Activities – Services for public school students, such as athletics, entertainment, publications and clubs that are managed or operated by the student body under the guidance and direction of the school principal and are not part of the regular instructional program.

TRANs – Tax and Revenue Anticipation Notes are temporary borrowings to improve the cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.

GENERAL FUND

OUHSD
General Fund Summary
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget		
		Unrestricted	Restricted	Total
Revenues				
LCFF Sources	$ 33,844,067	$ 33,946,199		$ 33,946,199
Federal Revenues	2,414,495		$ 2,798,614	2,798,614
Other State Revenues	5,962,580	776,511	4,078,817	4,855,328
Other Local Sources	3,718,399	2,089,320	2,676,016	4,765,336
Total Revenues	$ 45,939,541	$ 36,812,030	$ 9,553,447	$ 46,365,477
Expenditures				
Certificated Salaries	$ 15,534,942	$ 12,447,901	$ 3,367,815	$ 15,815,716
Classified Salaries	6,939,802	5,015,638	2,195,335	7,210,973
Employee Benefits	13,699,304	9,524,542	4,873,953	14,398,495
Books and Supplies	2,516,252	1,005,980	1,031,482	2,037,462
Services, Other Operating	6,999,254	3,492,020	1,967,486	5,459,506
Capital Outlay	2,266,191	15,000	95,708	110,708
Other Outgo	1,143,754	369,139	946,042	1,315,181
Direct Support/Indirect Costs	(153,907)	(241,450)	155,948	(85,502)
Total Expenditures	$ 48,945,592	$ 31,628,770	$ 14,633,769	$ 46,262,539
Total of Revenues less Expenditures	$ (3,006,051)	$ 5,183,260	$ (5,080,322)	$ 102,938
Other Financing Sources/Uses				
Transfers in from other funds				$ -
Transfer out to other funds				-
Other Sources				-
Contributions to Restricted Prog.		(6,080,989)	$ 6,080,989	-
Total Other Sources/Uses	$ -	$ (6,080,989)	$ 6,080,989	$ -
Change in Fund Balance	$ (3,006,051)	$ (897,729)	$ 1,000,667	$ 102,938
Beginning Balance	23,639,641	17,099,844	3,533,746	20,633,590
Ending Balance	$ 20,633,590	$ 16,202,115	$ 4,534,413	$ 20,736,528

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	$ 200
Restricted	
Student Support & PD Block Grant	955,723
Restricted Lottery	351,433
ERMHS	20,382
Prop 28	707,564
Equity Multiplier	202,247
Learning Recovery Block Grant	264,527
Medi-Cal Billing Reimbursement	581,022
Scholarship Awards	1,451,515
Assigned	
Field Lighting	40,671
Unassigned	
Reserve for Economic Uncertainties (3%)	1,343,966
BP 3100 Reserves (14%)	6,271,843
Unassigned	8,545,435
Total Fund Balance	$ 20,736,528

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	33,844,067.00	0.00	33,844,067.00	33,946,199.00	0.00	33,946,199.00	0.3%
2) Federal Revenue		8100-8299	0.00	2,414,495.00	2,414,495.00	0.00	2,798,614.00	2,798,614.00	15.9%
3) Other State Revenue		8300-8599	746,343.00	5,216,237.00	5,962,580.00	776,511.00	4,078,817.00	4,855,328.00	-18.6%
4) Other Local Revenue		8600-8799	1,756,453.00	1,961,946.00	3,718,399.00	2,089,320.00	2,676,016.00	4,765,336.00	28.2%
5) TOTAL, REVENUES			36,346,863.00	9,592,678.00	45,939,541.00	36,812,030.00	9,553,447.00	46,365,477.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,137,546.00	3,397,396.00	15,534,942.00	12,447,901.00	3,367,815.00	15,815,716.00	1.8%
2) Classified Salaries		2000-2999	4,696,653.00	2,243,149.00	6,939,802.00	5,015,638.00	2,195,335.00	7,210,973.00	3.9%
3) Employee Benefits		3000-3999	9,075,191.00	4,624,113.00	13,699,304.00	9,524,542.00	4,873,953.00	14,398,495.00	5.1%
4) Books and Supplies		4000-4999	1,118,031.00	1,398,221.00	2,516,252.00	1,005,980.00	1,031,482.00	2,037,462.00	-19.0%
5) Services and Other Operating Expenditures		5000-5999	3,752,696.00	3,246,558.00	6,999,254.00	3,492,020.00	1,967,486.00	5,459,506.00	-22.0%
6) Capital Outlay		6000-6999	21,640.00	2,244,551.00	2,266,191.00	15,000.00	95,708.00	110,708.00	-95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	338,168.00	805,586.00	1,143,754.00	369,139.00	946,042.00	1,315,181.00	15.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(594,826.00)	440,919.00	(153,907.00)	(241,450.00)	155,948.00	(85,502.00)	-44.4%
9) TOTAL, EXPENDITURES			30,545,099.00	18,400,493.00	48,945,592.00	31,628,770.00	14,633,769.00	46,262,539.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,801,764.00	(8,807,815.00)	(3,006,051.00)	5,183,260.00	(5,080,322.00)	102,938.00	-103.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,183,098.00)	(1,822,953.00)	(3,006,051.00)	(897,729.00)	1,000,667.00	102,938.00	-103.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
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)			18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
2) Ending Balance, June 30 (E + F1e)			17,099,844.00	3,533,746.00	20,633,590.00	16,202,115.00	4,534,413.00	20,736,528.00	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,216.80	12,585.00	26,801.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,521,161.00	3,521,161.00	0.00	4,534,413.00	4,534,413.00	28.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	17,085,427.20	0.00	17,085,427.20	16,202,115.00	0.00	16,202,115.00	-5.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,842,550.62	(4,851,109.98)	17,991,440.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	47,521.57	(61,830.77)	(14,309.20)				
b) in Banks		9120	19,905.60	8,200.00	28,105.60				
c) in Revolving Cash Account		9130	200.00	0.00	200.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	(23,086.92)	0.00	(23,086.92)				
2) Investments		9150	0.00	692,881.08	692,881.08				
3) Accounts Receivable		9200	23,081.97	2,538.38	25,620.35				
4) Due from Grantor Government		9290	8,785.00	962,754.33	971,539.33				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	14,216.80	12,585.00	26,801.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,933,174.64	(3,233,981.96)	19,699,192.68				
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	1,747,193.54	2,538.38	1,749,731.92				
2) Due to Grantor Governments		9590	(5,416.00)	0.00	(5,416.00)				
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			1,741,777.54	2,538.38	1,744,315.92				
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)			21,191,397.10	(3,236,520.34)	17,954,876.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,066,666.00	0.00	18,066,666.00	18,077,059.00	0.00	18,077,059.00	0.1%
Education Protection Account State Aid - Current Year		8012	6,147,085.00	0.00	6,147,085.00	6,242,552.00	0.00	6,242,552.00	1.6%
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	89,862.00	0.00	89,862.00	89,862.00	0.00	89,862.00	0.0%
Timber Yield Tax		8022	8,982.00	0.00	8,982.00	8,982.00	0.00	8,982.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,090.00	0.00	5,090.00	5,090.00	0.00	5,090.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	9,520,453.00	0.00	9,520,453.00	9,520,453.00	0.00	9,520,453.00	0.0%
Unsecured Roll Taxes		8042	604,190.00	0.00	604,190.00	604,190.00	0.00	604,190.00	0.0%
Prior Years' Taxes		8043	18,694.00	0.00	18,694.00	18,694.00	0.00	18,694.00	0.0%
Supplemental Taxes		8044	125,152.00	0.00	125,152.00	125,152.00	0.00	125,152.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,214,486.00)	0.00	(2,214,486.00)	(2,214,486.00)	0.00	(2,214,486.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,770,878.00	0.00	1,770,878.00	1,770,878.00	0.00	1,770,878.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,142,566.00	0.00	34,142,566.00	34,248,426.00	0.00	34,248,426.00	0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(298,499.00)	0.00	(298,499.00)	(302,227.00)	0.00	(302,227.00)	1.2%
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			33,844,067.00	0.00	33,844,067.00	33,946,199.00	0.00	33,946,199.00	0.3%
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	535,585.00	535,585.00	0.00	500,161.00	500,161.00	-6.6%
Special Education Discretionary Grants		8182	0.00	25,097.00	25,097.00	0.00	25,097.00	25,097.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,152,426.00	1,152,426.00		1,135,752.00	1,135,752.00	-1.4%
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		136,280.00	136,280.00		132,975.00	132,975.00	-2.4%

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)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		3,160.00	3,160.00	New
Title III, English Learner Program	4203	8290		14,449.00	14,449.00		15,470.00	15,470.00	7.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		314,597.00	314,597.00		749,412.00	749,412.00	138.2%
Career and Technical Education	3500-3599	8290		112,545.00	112,545.00		113,071.00	113,071.00	0.5%
All Other Federal Revenue	All Other	8290	0.00	123,516.00	123,516.00	0.00	123,516.00	123,516.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,414,495.00	2,414,495.00	0.00	2,798,614.00	2,798,614.00	15.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	95,708.00	95,708.00	New
Mandated Costs Reimbursements		8550	151,083.00	0.00	151,083.00	154,735.00	0.00	154,735.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	369,360.00	159,408.00	528,768.00	370,880.00	160,064.00	530,944.00	0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		348,727.00	348,727.00		182,870.00	182,870.00	-47.6%
Arts and Music in Schools (Prop 28)	6770	8590		423,166.00	423,166.00		423,166.00	423,166.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	225,900.00	4,284,936.00	4,510,836.00	250,896.00	3,217,009.00	3,467,905.00	-23.1%
TOTAL, OTHER STATE REVENUE			746,343.00	5,216,237.00	5,962,580.00	776,511.00	4,078,817.00	4,855,328.00	-18.6%
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	10,000.00	0.00	10,000.00	15,000.00	0.00	15,000.00	50.0%
Interest		8660	300,000.00	28,600.00	328,600.00	500,000.00	39,400.00	539,400.00	64.2%
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	1,280,428.00	119,387.00	1,399,815.00	1,367,834.00	25,310.00	1,393,144.00	-0.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	166,025.00	86,100.00	252,125.00	206,486.00	85,000.00	291,486.00	15.6%
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		1,727,859.00	1,727,859.00		2,526,306.00	2,526,306.00	46.2%
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			1,756,453.00	1,961,946.00	3,718,399.00	2,089,320.00	2,676,016.00	4,765,336.00	28.2%
TOTAL, REVENUES			36,346,863.00	9,592,678.00	45,939,541.00	36,812,030.00	9,553,447.00	46,365,477.00	0.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,144,837.00	2,591,227.00	11,736,064.00	9,321,724.00	2,618,820.00	11,940,544.00	1.7%
Certificated Pupil Support Salaries		1200	823,131.00	602,425.00	1,425,556.00	871,659.00	529,232.00	1,400,891.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,585,520.00	203,744.00	1,789,264.00	1,676,692.00	219,763.00	1,896,455.00	6.0%
Other Certificated Salaries		1900	584,058.00	0.00	584,058.00	577,826.00	0.00	577,826.00	-1.1%
TOTAL, CERTIFICATED SALARIES			12,137,546.00	3,397,396.00	15,534,942.00	12,447,901.00	3,367,815.00	15,815,716.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	1,677,433.00	1,677,433.00	0.00	1,680,962.00	1,680,962.00	0.2%
Classified Support Salaries		2200	2,585,866.00	387,840.00	2,973,706.00	2,813,979.00	364,808.00	3,178,787.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	426,800.00	123,336.00	550,136.00	538,149.00	93,267.00	631,416.00	14.8%
Clerical, Technical and Office Salaries		2400	1,661,512.00	7,868.00	1,669,380.00	1,612,510.00	8,098.00	1,620,608.00	-2.9%
Other Classified Salaries		2900	22,475.00	46,672.00	69,147.00	51,000.00	48,200.00	99,200.00	43.5%
TOTAL, CLASSIFIED SALARIES			4,696,653.00	2,243,149.00	6,939,802.00	5,015,638.00	2,195,335.00	7,210,973.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,116,719.00	1,955,668.00	4,072,387.00	2,269,771.00	2,040,640.00	4,310,411.00	5.8%
PERS		3201-3202	1,349,175.00	680,964.00	2,030,139.00	1,382,870.00	632,092.00	2,014,962.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	584,297.00	241,270.00	825,567.00	583,391.00	230,687.00	814,078.00	-1.4%
Health and Welfare Benefits		3401-3402	4,120,092.00	1,443,554.00	5,563,646.00	4,312,830.00	1,663,517.00	5,976,347.00	7.4%
Unemployment Insurance		3501-3502	8,244.00	2,759.00	11,003.00	12,554.00	2,724.00	15,278.00	38.9%
Workers' Compensation		3601-3602	366,979.00	122,940.00	489,919.00	380,705.00	121,274.00	501,979.00	2.5%
OPEB, Allocated		3701-3702	529,685.00	176,958.00	706,643.00	582,421.00	183,019.00	765,440.00	8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,075,191.00	4,624,113.00	13,699,304.00	9,524,542.00	4,873,953.00	14,398,495.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	30,000.00	153,422.00	183,422.00	10,000.00	37,500.00	47,500.00	-74.1%
Books and Other Reference Materials		4200	3,000.00	10,422.00	13,422.00	3,000.00	0.00	3,000.00	-77.6%
Materials and Supplies		4300	993,720.00	1,173,465.00	2,167,185.00	982,980.00	977,982.00	1,960,962.00	-9.5%
Noncapitalized Equipment		4400	91,311.00	49,912.00	141,223.00	10,000.00	5,000.00	15,000.00	-89.4%
Food		4700	0.00	11,000.00	11,000.00	0.00	11,000.00	11,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,118,031.00	1,398,221.00	2,516,252.00	1,005,980.00	1,031,482.00	2,037,462.00	-19.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	221,597.00	221,597.00	0.00	262,234.00	262,234.00	18.3%
Travel and Conferences		5200	61,000.00	269,601.00	330,601.00	44,800.00	311,250.00	356,050.00	7.7%
Dues and Memberships		5300	35,468.00	3,350.00	38,818.00	32,550.00	3,950.00	36,500.00	-6.0%
Insurance		5400 - 5499	909,334.00	179,227.00	1,088,561.00	929,363.00	0.00	929,363.00	-14.6%
Operations and Housekeeping Services		5500	1,140,900.00	0.00	1,140,900.00	1,144,900.00	0.00	1,144,900.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,364.00	1,138,250.00	1,319,614.00	166,064.00	703,800.00	869,864.00	-34.1%
Transfers of Direct Costs		5710	(59,076.00)	59,076.00	0.00	(63,912.00)	63,912.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,100.00)	0.00	(27,100.00)	(29,700.00)	0.00	(29,700.00)	9.6%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,381,186.00	1,372,457.00	2,753,643.00	1,132,335.00	619,340.00	1,751,675.00	-36.4%
Communications		5900	129,620.00	3,000.00	132,620.00	135,620.00	3,000.00	138,620.00	4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,752,696.00	3,246,558.00	6,999,254.00	3,492,020.00	1,967,486.00	5,459,506.00	-22.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	2,079,980.00	2,079,980.00	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	21,640.00	164,571.00	186,211.00	15,000.00	95,708.00	110,708.00	-40.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,640.00	2,244,551.00	2,266,191.00	15,000.00	95,708.00	110,708.00	-95.1%
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	43,431.00	805,586.00	849,017.00	74,402.00	946,042.00	1,020,444.00	20.2%
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	294,737.00	0.00	294,737.00	294,737.00	0.00	294,737.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			338,168.00	805,586.00	1,143,754.00	369,139.00	946,042.00	1,315,181.00	15.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(440,919.00)	440,919.00	0.00	(155,948.00)	155,948.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(153,907.00)	0.00	(153,907.00)	(85,502.00)	0.00	(85,502.00)	-44.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(594,826.00)	440,919.00	(153,907.00)	(241,450.00)	155,948.00	(85,502.00)	-44.4%
TOTAL, EXPENDITURES			30,545,099.00	18,400,493.00	48,945,592.00	31,628,770.00	14,633,769.00	46,262,539.00	-5.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(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	(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	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			(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	33,844,067.00	0.00	33,844,067.00	33,946,199.00	0.00	33,946,199.00	0.3%
2) Federal Revenue		8100-8299	0.00	2,414,495.00	2,414,495.00	0.00	2,798,614.00	2,798,614.00	15.9%
3) Other State Revenue		8300-8599	746,343.00	5,216,237.00	5,962,580.00	776,511.00	4,078,817.00	4,855,328.00	-18.6%
4) Other Local Revenue		8600-8799	1,756,453.00	1,961,946.00	3,718,399.00	2,089,320.00	2,676,016.00	4,765,336.00	28.2%
5) TOTAL, REVENUES			36,346,863.00	9,592,678.00	45,939,541.00	36,812,030.00	9,553,447.00	46,365,477.00	0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,181,825.00	10,625,126.00	24,806,951.00	14,642,679.00	10,129,194.00	24,771,873.00	-0.1%
2) Instruction - Related Services	2000-2999		3,675,955.00	422,256.00	4,098,211.00	3,702,535.00	391,132.00	4,093,667.00	-0.1%
3) Pupil Services	3000-3999		5,925,408.00	1,737,971.00	7,663,379.00	6,190,036.00	1,584,336.00	7,774,372.00	1.4%
4) Ancillary Services	4000-4999		1,507,845.00	17,195.00	1,525,040.00	1,463,637.00	0.00	1,463,637.00	-4.0%
5) Community Services	5000-5999		0.00	64,700.00	64,700.00	0.00	74,400.00	74,400.00	15.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,156,913.00	817,836.00	2,974,749.00	2,438,539.00	155,948.00	2,594,487.00	-12.8%
8) Plant Services	8000-8999		2,758,985.00	3,909,823.00	6,668,808.00	2,822,205.00	1,352,717.00	4,174,922.00	-37.4%
9) Other Outgo	9000-9999	Except 7600-7699	338,168.00	805,586.00	1,143,754.00	369,139.00	946,042.00	1,315,181.00	15.0%
10) TOTAL, EXPENDITURES			30,545,099.00	18,400,493.00	48,945,592.00	31,628,770.00	14,633,769.00	46,262,539.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,801,764.00	(8,807,815.00)	(3,006,051.00)	5,183,260.00	(5,080,322.00)	102,938.00	-103.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,984,862.00)	6,984,862.00	0.00	(6,080,989.00)	6,080,989.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,183,098.00)	(1,822,953.00)	(3,006,051.00)	(897,729.00)	1,000,667.00	102,938.00	-103.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
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)			18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,282,942.00	5,356,699.00	23,639,641.00	17,099,844.00	3,533,746.00	20,633,590.00	-12.7%
2) Ending Balance, June 30 (E + F1e)			17,099,844.00	3,533,746.00	20,633,590.00	16,202,115.00	4,534,413.00	20,736,528.00	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,216.80	12,585.00	26,801.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,521,161.00	3,521,161.00	0.00	4,534,413.00	4,534,413.00	28.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	17,085,427.20	0.00	17,085,427.20	16,202,115.00	0.00	16,202,115.00	-5.2%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	51,642.00	955,723.00
6300	Lottery: Instructional Materials	278,869.00	351,433.00
6546	Mental Health-Related Services	20,382.00	20,382.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	683,440.00	707,564.00
7399	LCFF Equity Multiplier	149,674.00	202,247.00
7435	Learning Recovery Emergency Block Grant	328,603.00	264,527.00
9010	Other Restricted Local	2,008,551.00	2,032,537.00
Total, Restricted Balance		3,521,161.00	4,534,413.00

STUDENT ACTIVITY FUND

OUHSD
Student Activity Fund Summary
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget
Revenues		
Revenue Limit Sources		
Federal Sources		
Other State Sources		
Other Local Sources	$ 592,079	$ 630,250
Total Revenues	$ 592,079	$ 630,250
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies	$ 592,079	$ 630,250
Services, Other Operating		
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$ 592,079	$ 630,250
Total of Revenues less Expenditures	$ -	$ -
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Debt Repayments		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$ -	$ -
Change in Fund Balance	$ -	$ -
Beginning Fund Balance	452,955	452,955
Ending Fund Balance	$ 452,955	$ 452,955

Components of Ending Fund Balance	
Student Activity Funds	$ 452,955
Total Fund Balance	$ 452,955

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	592,079.00	630,250.00	6.4%
5) TOTAL, REVENUES			592,079.00	630,250.00	6.4%
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	592,079.00	630,250.00	6.4%
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			592,079.00	630,250.00	6.4%
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	452,955.00	452,955.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			452,955.00	452,955.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			452,955.00	452,955.00	0.0%
2) Ending Balance, June 30 (E + F1e)			452,955.00	452,955.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,168.41	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	423,786.59	452,955.00	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	466,270.03		
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	349.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	29,168.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			495,787.44		
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	42,831.74		
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			42,831.74		
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)			452,955.70		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	592,079.00	630,250.00	6.4%
TOTAL, REVENUES			592,079.00	630,250.00	6.4%
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	592,079.00	630,250.00	6.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			592,079.00	630,250.00	6.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			592,079.00	630,250.00	6.4%
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					
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	592,079.00	630,250.00	6.4%
5) TOTAL, REVENUES			592,079.00	630,250.00	6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		592,079.00	630,250.00	6.4%
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			592,079.00	630,250.00	6.4%
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	452,955.00	452,955.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			452,955.00	452,955.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			452,955.00	452,955.00	0.0%
2) Ending Balance, June 30 (E + F1e)			452,955.00	452,955.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,168.41	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	423,786.59	452,955.00	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	423,786.59	452,955.00
Total, Restricted Balance		423,786.59	452,955.00

ADULT EDUCATION FUND

OUHSD
Adult Education Fund Summary
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget
Revenues		
Revenue Limit Sources		
Federal Revenues	$ 201,605	$ 201,605
Other State Revenues	76,985	76,985
Other Local Sources	1,706,197	1,632,499
Total Revenues	$ 1,984,787	$ 1,911,089
Expenditures		
Certificated Salaries	$ 497,424	$ 487,795
Classified Salaries	294,209	309,777
Employee Benefits	451,131	465,113
Books and Supplies	65,483	64,446
Services, Other Operating	442,275	423,150
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	91,275	53,187
Total Expenditures	$ 1,841,797	$ 1,803,468
Total of Revenues less Expenditures	$ 142,990	$ 107,621
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$ -	$ -
Change in Fund Balance	$ 142,990	$ 107,621
Beginning Balance	1,320,626	1,463,616
Ending Balance	$ 1,463,616	$ 1,571,237

Components of Ending Fund Balance:	
Restricted	
Adult Education Block Grant	$ 950,092
Committed	
Adult Education Programs	621,145
Total Fund Balance	$ 1,571,237

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	201,605.00	201,605.00	0.0%
3) Other State Revenue		8300-8599	76,985.00	76,985.00	0.0%
4) Other Local Revenue		8600-8799	1,706,197.00	1,632,499.00	-4.3%
5) TOTAL, REVENUES			1,984,787.00	1,911,089.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	497,424.00	487,795.00	-1.9%
2) Classified Salaries		2000-2999	294,209.00	309,777.00	5.3%
3) Employee Benefits		3000-3999	451,131.00	465,113.00	3.1%
4) Books and Supplies		4000-4999	65,483.00	64,446.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	442,275.00	423,150.00	-4.3%
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	91,275.00	53,187.00	-41.7%
9) TOTAL, EXPENDITURES			1,841,797.00	1,803,468.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			142,990.00	107,621.00	-24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,990.00	107,621.00	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,320,626.00	1,463,616.00	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,626.00	1,463,616.00	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320,626.00	1,463,616.00	10.8%
2) Ending Balance, June 30 (E + F1e)			1,463,616.00	1,571,237.00	7.4%
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	842,471.00	950,092.00	12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	621,145.00	621,145.00	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	1,770,256.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,753.15		
b) in Banks		9120	5,518.40		
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	6,642.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,797,170.34		
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)			1,797,170.34		
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	201,605.00	201,605.00	0.0%
TOTAL, FEDERAL REVENUE			201,605.00	201,605.00	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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,985.00	76,985.00	0.0%
TOTAL, OTHER STATE REVENUE			76,985.00	76,985.00	0.0%
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	11,517.00	11,517.00	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	175,000.00	175,000.00	0.0%
Interagency Services		8677	1,516,680.00	1,442,982.00	-4.9%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	3,000.00	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			1,706,197.00	1,632,499.00	-4.3%
TOTAL, REVENUES			1,984,787.00	1,911,089.00	-3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	399,026.00	389,397.00	-2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,398.00	98,398.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			497,424.00	487,795.00	-1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	85,343.00	74,994.00	-12.1%
Classified Support Salaries		2200	38,138.00	32,074.00	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,872.00	202,709.00	26.0%
Other Classified Salaries		2900	9,856.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			294,209.00	309,777.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,326.00	92,370.00	0.0%
PERS		3201-3202	71,743.00	76,726.00	6.9%
OASDI/Medicare/Alternative		3301-3302	28,838.00	31,499.00	9.2%
Health and Welfare Benefits		3401-3402	214,733.00	219,878.00	2.4%
Unemployment Insurance		3501-3502	387.00	401.00	3.6%
Workers' Compensation		3601-3602	17,022.00	17,601.00	3.4%
OPEB, Allocated		3701-3702	26,082.00	26,638.00	2.1%
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			451,131.00	465,113.00	3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,500.00	5,500.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	38,983.00	37,946.00	-2.7%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,483.00	64,446.00	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	20,000.00	0.0%
Dues and Memberships		5300	3,100.00	3,000.00	-3.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,955.00	52,000.00	-8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,720.00	62,150.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	256,500.00	258,500.00	0.8%
Communications		5900	26,000.00	12,500.00	-51.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			442,275.00	423,150.00	-4.3%
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	91,275.00	53,187.00	-41.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,275.00	53,187.00	-41.7%
TOTAL, EXPENDITURES			1,841,797.00	1,803,468.00	-2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	201,605.00	201,605.00	0.0%
3) Other State Revenue		8300-8599	76,985.00	76,985.00	0.0%
4) Other Local Revenue		8600-8799	1,706,197.00	1,632,499.00	-4.3%
5) TOTAL, REVENUES			1,984,787.00	1,911,089.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,056,787.00	1,006,358.00	-4.8%
2) Instruction - Related Services	2000-2999		488,152.00	563,299.00	15.4%
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		91,275.00	53,187.00	-41.7%
8) Plant Services	8000-8999		205,583.00	180,624.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,841,797.00	1,803,468.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			142,990.00	107,621.00	-24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,990.00	107,621.00	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,320,626.00	1,463,616.00	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,626.00	1,463,616.00	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320,626.00	1,463,616.00	10.8%
2) Ending Balance, June 30 (E + F1e)			1,463,616.00	1,571,237.00	7.4%
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	842,471.00	950,092.00	12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	621,145.00	621,145.00	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
6371	CalWORKs for ROCP or Adult Education	21,238.00	38,379.00
6391	Adult Education Program	821,233.00	911,713.00
Total, Restricted Balance		842,471.00	950,092.00

CAFETERIA FUND

OUHSD
Cafeteria Fund Summary
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget
Revenues		
Revenue Limit Sources		
Federal Revenues	$ 1,119,000	$ 1,124,000
Other State Revenues	435,000	435,000
Other Local Sources	31,000	43,000
Total Revenues	$ 1,585,000	$ 1,602,000
Expenditures		
Certificated Salaries		
Classified Salaries	$ 527,817	$ 567,539
Employee Benefits	275,128	293,566
Books and Supplies	660,000	701,000
Services, Other Operating	24,600	23,300
Capital Outlay	-	-
Other Outgo	-	-
Direct Support/Indirect Costs	62,632	32,315
Total Expenditures	$ 1,550,177	$ 1,617,720
Total of Revenues less Expenditures	$ 34,823	$ (15,720)
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$ -	$ -
Change in Fund Balance	$ 34,823	$ (15,720)
Beginning Balance	965,992	1,000,815
Ending Balance	$ 1,000,815	$ 985,095

Components of Ending Fund Balance:	
Restricted	
Breakfast/Lunch Program	$ 605,642
Suppers Program	84,289
Total Fund Balance	$ 689,931

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,119,000.00	1,124,000.00	0.4%
3) Other State Revenue		8300-8599	435,000.00	435,000.00	0.0%
4) Other Local Revenue		8600-8799	31,000.00	43,000.00	38.7%
5) TOTAL, REVENUES			1,585,000.00	1,602,000.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,817.00	567,539.00	7.5%
3) Employee Benefits		3000-3999	275,128.00	293,566.00	6.7%
4) Books and Supplies		4000-4999	660,000.00	701,000.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	24,600.00	23,300.00	-5.3%
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	62,632.00	32,315.00	-48.4%
9) TOTAL, EXPENDITURES			1,550,177.00	1,617,720.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,823.00	(15,720.00)	-145.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			34,823.00	(15,720.00)	-145.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	965,992.00	1,000,815.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			965,992.00	1,000,815.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			965,992.00	1,000,815.00	3.6%
2) Ending Balance, June 30 (E + F1e)			1,000,815.00	985,095.00	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,715.97	0.00	-100.0%
Prepaid Items		9713	3,615.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	984,484.03	985,095.00	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	879,770.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,520.76		
b) in Banks		9120	100.00		
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	229.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	12,715.97		
7) Prepaid Expenditures		9330	3,615.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			899,952.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	92.41		
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			92.41		
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)			899,859.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,119,000.00	1,124,000.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,119,000.00	1,124,000.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	435,000.00	435,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			435,000.00	435,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	10,000.00	15,000.00	50.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	20,000.00	100.0%
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	11,000.00	8,000.00	-27.3%
TOTAL, OTHER LOCAL REVENUE			31,000.00	43,000.00	38.7%
TOTAL, REVENUES			1,585,000.00	1,602,000.00	1.1%
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	434,753.00	458,781.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	80,703.00	84,684.00	4.9%
Clerical, Technical and Office Salaries		2400	12,361.00	24,074.00	94.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			527,817.00	567,539.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,910.00	1,910.00	0.0%
PERS		3201-3202	103,526.00	115,143.00	11.2%
OASDI/Medicare/Alternative		3301-3302	38,168.00	42,601.00	11.6%
Health and Welfare Benefits		3401-3402	103,399.00	102,413.00	-1.0%
Unemployment Insurance		3501-3502	250.00	280.00	12.0%
Workers' Compensation		3601-3602	11,009.00	12,264.00	11.4%
OPEB, Allocated		3701-3702	16,866.00	18,955.00	12.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			275,128.00	293,566.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,000.00	50,000.00	-10.7%
Noncapitalized Equipment		4400	10,000.00	5,000.00	-50.0%
Food		4700	594,000.00	646,000.00	8.8%
TOTAL, BOOKS AND SUPPLIES			660,000.00	701,000.00	6.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	0.0%
Dues and Memberships		5300	1,000.00	500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	2,500.00	-16.7%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	15,200.00	-1.9%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,600.00	23,300.00	-5.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	62,632.00	32,315.00	-48.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,632.00	32,315.00	-48.4%
TOTAL, EXPENDITURES			1,550,177.00	1,617,720.00	4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,119,000.00	1,124,000.00	0.4%
3) Other State Revenue		8300-8599	435,000.00	435,000.00	0.0%
4) Other Local Revenue		8600-8799	31,000.00	43,000.00	38.7%
5) TOTAL, REVENUES			1,585,000.00	1,602,000.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,487,545.00	1,585,405.00	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,632.00	32,315.00	-48.4%
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			1,550,177.00	1,617,720.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,823.00	(15,720.00)	-145.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			34,823.00	(15,720.00)	-145.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	965,992.00	1,000,815.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			965,992.00	1,000,815.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			965,992.00	1,000,815.00	3.6%
2) Ending Balance, June 30 (E + F1e)			1,000,815.00	985,095.00	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,715.97	0.00	-100.0%
Prepaid Items		9713	3,615.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	984,484.03	985,095.00	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	891,782.03	886,392.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	92,702.00	98,703.00
Total, Restricted Balance		984,484.03	985,095.00

CAPITAL FACILITIES FUND

OUHSD
Capital Facilities Fund Summary
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget
Revenues		
Other Local Sources		
Developer Fees	$ 136,700	$ 120,000
Community Redevelopment Funds	240,900	567,500
Interest	48,100	71,300
Other		
Total Revenues	$ 425,700	$ 758,800
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating	20,300	12,200
Capital Outlay	729,974	-
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$ 750,274	$ 12,200
Total of Revenues less Expenditures	$ (324,574)	$ 746,600
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$ -	$ -
Change in Fund Balance	$ (324,574)	$ 746,600
Beginning Balance	1,896,364	1,571,790
Ending Balance	$ 1,571,790	$ 2,318,390

Components of Ending Fund Balance:	
Restricted	
Projects Within the RDA Boundaries	$ 1,568,976
Capital Facilties Projects	749,414
Total Fund Balance	$ 2,318,390

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	425,700.00	758,800.00	78.2%
5) TOTAL, REVENUES			425,700.00	758,800.00	78.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,300.00	12,200.00	-39.9%
6) Capital Outlay		6000-6999	729,974.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,274.00	12,200.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(324,574.00)	746,600.00	-330.0%
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)			(324,574.00)	746,600.00	-330.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,364.00	1,571,790.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,364.00	1,571,790.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,364.00	1,571,790.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			1,571,790.00	2,318,390.00	47.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,571,790.00	2,318,390.00	47.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,960,667.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	69,287.24		
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			2,029,955.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,029,955.16		
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	240,900.00	567,500.00	135.6%
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	48,100.00	71,300.00	48.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	136,700.00	120,000.00	-12.2%
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			425,700.00	758,800.00	78.2%
TOTAL, REVENUES			425,700.00	758,800.00	78.2%
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	9,100.00	12,200.00	34.1%
Professional/Consulting Services and Operating Expenditures		5800	11,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,300.00	12,200.00	-39.9%
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	729,974.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			729,974.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			750,274.00	12,200.00	-98.4%
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	425,700.00	758,800.00	78.2%
5) TOTAL, REVENUES			425,700.00	758,800.00	78.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,300.00	12,200.00	-14.7%
8) Plant Services	8000-8999		735,974.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			750,274.00	12,200.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(324,574.00)	746,600.00	-330.0%
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)			(324,574.00)	746,600.00	-330.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,364.00	1,571,790.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,364.00	1,571,790.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,364.00	1,571,790.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			1,571,790.00	2,318,390.00	47.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,571,790.00	2,318,390.00	47.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	1,571,790.00	2,318,390.00
Total, Restricted Balance		1,571,790.00	2,318,390.00

BOND INTEREST AND REDEMPTION FUND

OUHSD
Bond Interest and Redemption Fund
2026/27 Original Budget

	2025/26 Estimated Actuals	2026/27 Original Budget
Revenues		
Revenue Limit Sources		
Federal Sources		
Other State Sources	$ 20,200	$ 20,400
Other Local Sources	1,745,200	2,372,800
Total Revenues	$ 1,765,400	$ 2,393,200
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating		
Capital Outlay		
Other Outgo	$ 1,974,007	$ 2,037,569
Direct Support/Indirect Costs		
Total Expenditures	$ 1,974,007	$ 2,037,569
Total of Revenues less Expenditures	$ (208,607)	$ 355,631
Other Financing Sources/Uses		
Transfers in from other funds		
Transfer out to other funds		
Other Sources		
Contributions to Restricted Prog.		
Total Other Sources/Uses	$ -	$ -
Change in Fund Balance	$ (208,607)	$ 355,631
Beginning Balance	3,949,614	3,741,007
Ending Balance	$ 3,741,007	$ 4,096,638

Components of Ending Fund Balance:	
Restricted	
General Obligation Bond Debt Payments	$ 4,096,638
Total Fund Balance	$ 4,096,638

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	20,200.00	20,400.00	1.0%
4) Other Local Revenue		8600-8799	1,745,200.00	2,372,800.00	36.0%
5) TOTAL, REVENUES			1,765,400.00	2,393,200.00	35.6%
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	1,974,007.00	2,037,569.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,974,007.00	2,037,569.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(208,607.00)	355,631.00	-270.5%
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)			(208,607.00)	355,631.00	-270.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,949,614.00	3,741,007.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,949,614.00	3,741,007.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,949,614.00	3,741,007.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			3,741,007.00	4,096,638.00	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,741,007.00	4,096,638.00	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	3,817,236.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	55,159.10		
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			3,872,395.42		
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)			3,872,395.42		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,600.00	15,600.00	0.0%
Other Subventions/In-Lieu Taxes		8572	4,600.00	4,800.00	4.3%
TOTAL, OTHER STATE REVENUE			20,200.00	20,400.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,546,700.00	2,141,000.00	38.4%
Unsecured Roll		8612	91,200.00	96,300.00	5.6%
Prior Years' Taxes		8613	8,100.00	11,200.00	38.3%
Supplemental Taxes		8614	37,400.00	22,000.00	-41.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	61,800.00	102,300.00	65.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,745,200.00	2,372,800.00	36.0%
TOTAL, REVENUES			1,765,400.00	2,393,200.00	35.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,218,098.00	1,261,743.00	3.6%
Bond Interest and Other Service Charges		7434	755,909.00	775,826.00	2.6%
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)			1,974,007.00	2,037,569.00	3.2%
TOTAL, EXPENDITURES			1,974,007.00	2,037,569.00	3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,200.00	20,400.00	1.0%
4) Other Local Revenue		8600-8799	1,745,200.00	2,372,800.00	36.0%
5) TOTAL, REVENUES			1,765,400.00	2,393,200.00	35.6%
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		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	1,974,007.00	2,037,569.00	3.2%
10) TOTAL, EXPENDITURES			1,974,007.00	2,037,569.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(208,607.00)	355,631.00	-270.5%
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)			(208,607.00)	355,631.00	-270.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,949,614.00	3,741,007.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,949,614.00	3,741,007.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,949,614.00	3,741,007.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			3,741,007.00	4,096,638.00	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,741,007.00	4,096,638.00	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	3,741,007.00	4,096,638.00
Total, Restricted Balance		3,741,007.00	4,096,638.00

LONG-TERM DEBT SUMMARY

OUHSD
Long Term Debt Summary
2025/26 Estimated Actuals

	Years Remaining	7/1/2025 Beginning Balance	Additions	Deletions	7/1/2026 Ending Balance
General Obligation Bond	9	$ 5,571,859		$ 1,218,097	$ 4,353,762
Unarmortized Bond Premium	9	35,440		4,430	31,010
Capitalized Interest	9	6,304,258	42,876		6,347,134
Compensated Absences	N/A	1,498,500			1,498,500
Solar Loan	3	736,842		294,737	442,105
Net Pension Liability	N/A	27,117,024			27,117,024
Net Retiree Health Benefits	N/A	9,212,981			9,212,981
		$ 50,476,904	$ 42,876	$ 1,517,264	$ 49,002,516

OTHER MISCELLANEOUS FORMS

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: Oroville Union High School District Office, 2211 Washington Ave

Date: June 11, 2026

Public Hearing:

Place: Board Room, 2139 Washington Ave

Date: June 17, 2026

Time: 5:30 pm

Adoption Date: June 24, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Doug Williams Title: Superintendent

Contact person for additional information on the budget reports:

Name: Dale Carey Telephone: 530-538-2300

Title: Assistant Superintendent/CBO E-mail: dcarey@ouhsd.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	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/24/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Authority

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

Signature (Original signature required)

	06/24/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Doug Williams	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Dale Carey	Assistant Superintendent/CBO
Name	Title
dcarey@ouhsd.net	530-538-2300
Email	Telephone

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,940.64	1,940.64	2,000.74	1,880.92	1,880.92	1,975.03
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)	4.48	4.48	4.48	4.48	4.48	4.48
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,945.12	1,945.12	2,005.22	1,885.40	1,885.40	1,979.51
5. District Funded County Program ADA						
a. County Community Schools	2.96	2.96	2.96	2.96	2.96	2.96
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)	2.96	2.96	2.96	2.96	2.96	2.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,948.08	1,948.08	2,008.18	1,888.36	1,888.36	1,982.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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):	1,885
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	2,138	2,138		
Charter School	0			
Total ADA	**2,138**	**2,138**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	2,092	2,092		
Charter School	0			
Total ADA	**2,092**	**2,092**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	2,005	2,005		
Charter School	0	0		
Total ADA	**2,005**	**2,005**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	1,980			
Charter School	0			
Total ADA	**1,980**			

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): 1,885

District's Enrollment Standard Percentage Level: **1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	2,264	2,264		
Charter School	0	0		
Total Enrollment	**2,264**	**2,264**	**0.0%**	**Met**
Second Prior Year (2024-25)				
District Regular	2,230	2,230		
Charter School	0	0		
Total Enrollment	**2,230**	**2,230**	**0.0%**	**Met**
First Prior Year (2025-26)				
District Regular	2,188	2,188		
Charter School	0	0		
Total Enrollment	**2,188**	**2,188**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	2,127			
Charter School	0			
Total Enrollment	**2,127**			

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	2,011	2,264	
Charter School		0	
Total ADA/Enrollment	**2,011**	**2,264**	**88.8%**
Second Prior Year (2024-25)			
District Regular	1,975	2,230	
Charter School	0	0	
Total ADA/Enrollment	**1,975**	**2,230**	**88.6%**
First Prior Year (2025-26)			
District Regular	1,945	2,188	
Charter School		0	
Total ADA/Enrollment	**1,945**	**2,188**	**88.9%**
		Historical Average Ratio:	88.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**89.3%**

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	1,885	2,127		
Charter School	0	0		
Total ADA/Enrollment	**1,885**	**2,127**	**88.6%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	1,885	2,127		
Charter School	0	0		
Total ADA/Enrollment	**1,885**	**2,127**	**88.6%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	1,887	2,129		
Charter School	0	0		
Total ADA/Enrollment	**1,887**	**2,129**	**88.6%**	**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)	2,008.18	1,982.47	1,940.47	1,910.75
b.	Prior Year ADA (Funded)		2,008.18	1,982.47	1,940.47
c.	Difference (Step 1a minus Step 1b)		(25.71)	(42.00)	(29.72)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.28%)	(2.12%)	(1.53%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		33,844,066.00	33,946,199.00	33,996,484.00
b1.	COLA percentage		2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		971,324.69	1,120,224.57	1,050,491.36
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.59%	1.18%	1.56%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.59% to 2.59%**	**0.18% to 2.18%**	**0.56% to 2.56%**

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)	9,928,815.00	9,928,815.00		
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)	34,142,566.00	34,248,426.00	34,305,005.00	34,488,355.00
District's Projected Change in LCFF Revenue:		.31%	.17%	.53%
LCFF Revenue Standard		**0.59% to 2.59%**	**0.18% to 2.18%**	**0.56% to 2.56%**
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)

Enrollment and ADA continue to decline for the district. We continue to be funded on a prior 3 year level for the budget and subsequent years and our funded ADA has significant declines during those years.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	23,606,314.35	29,124,981.47	81.1%
Second Prior Year (2024-25)	25,829,214.95	30,911,570.84	83.6%
First Prior Year (2025-26)	25,909,390.00	30,545,099.00	84.8%
		Historical Average Ratio:	83.1%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**80.1% to 86.1%**	**80.1% to 86.1%**	**80.1% to 86.1%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	26,988,081.00	31,628,770.00	85.3%	Met
1st Subsequent Year (2027-28)	27,518,699.59	32,254,832.92	85.3%	Met
2nd Subsequent Year (2028-29)	27,893,194.43	32,754,940.87	85.2%	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):	1.59%	1.18%	1.56%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.41% to 11.59%**	**-8.82% to 11.18%**	**-8.44% to 11.56%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.41% to 6.59%	-3.82% to 6.18%	-3.44% to 6.56%

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.

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2025-26)	2,414,495.00		
Budget Year (2026-27)	2,798,614.00	15.91%	Yes
1st Subsequent Year (2027-28)	2,233,093.00	(20.21%)	Yes
2nd Subsequent Year (2028-29)	2,233,093.00	0.00%	No

Explanation: (required if Yes)
Budget year includes additional CSI funds that are not expected to continue in the subsequent years.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2025-26)	5,962,580.00		
Budget Year (2026-27)	4,855,328.00	(18.57%)	Yes
1st Subsequent Year (2027-28)	3,251,582.00	(33.03%)	Yes
2nd Subsequent Year (2028-29)	3,283,038.00	.97%	No

Explanation: (required if Yes)
Prior year includes revenue from Cal Shape grant and CTEIG one time revenues that are not expected to continue. Budget year includes SSPDBG and LREBG based on the January governor budget amounts that the subsequent years do not include.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2025-26)	3,718,399.00		
Budget Year (2026-27)	4,765,336.00	28.16%	Yes
1st Subsequent Year (2027-28)	4,757,346.00	(.17%)	No
2nd Subsequent Year (2028-29)	4,744,974.00	(.26%)	No

Explanation: (required if Yes)
Significant ongoing increase to AB602 in budget and subsequent years proposed in governors budget.

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

First Prior Year (2025-26)	2,516,252.00		
Budget Year (2026-27)	2,037,462.00	(19.03%)	Yes
1st Subsequent Year (2027-28)	1,923,860.00	(5.58%)	Yes
2nd Subsequent Year (2028-29)	1,952,556.00	1.49%	No

Explanation:
(required if Yes)

Prior year includes a significant amount of one time expiring funds that were used to purchase supplies, such as prop 28 funds, arts and music block grant and CTEIG. We also continue to see a shift in curriculum from books to subscription based.

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

First Prior Year (2025-26)	6,999,254.00		
Budget Year (2026-27)	5,459,506.00	(22.00%)	Yes
1st Subsequent Year (2027-28)	5,488,877.00	.54%	No
2nd Subsequent Year (2028-29)	5,539,319.00	.92%	No

Explanation:
(required if Yes)

Prior year included one time facility projects such as painting buildings at Las Plumas High School and Oroville High School and repaving handicap accessible driveway. AB218 Self assessment also included in prior year that also covered the budget year assessment as well as having a facility master plan completed.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	12,095,474.00		
Budget Year (2026-27)	12,419,278.00	2.68%	Met
1st Subsequent Year (2027-28)	10,242,021.00	(17.53%)	Not Met
2nd Subsequent Year (2028-29)	10,261,105.00	.19%	Met

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

First Prior Year (2025-26)	9,515,506.00		
Budget Year (2026-27)	7,496,968.00	(21.21%)	Not Met
1st Subsequent Year (2027-28)	7,412,737.00	(1.12%)	Met
2nd Subsequent Year (2028-29)	7,491,875.00	1.07%	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)	Budget year includes additional CSI funds that are not expected to continue in the subsequent years.
Explanation: Other State Revenue (linked from 6B if NOT met)	Prior year includes revenue from Cal Shape grant and CTEIG one time revenues that are not expected to continue. Budget year includes SSPDBG and LREBG based on the January governor budget amounts that the subsequent years do not include.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Significant ongoing increase to AB602 in budget and subsequent years proposed in governors budget.

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)	Prior year includes a significant amount of one time expiring funds that were used to purchase supplies, such as prop 28 funds, arts and music block grant and CTEIG. We also continue to see a shift in curriculum from books to subscription based.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Prior year included one time facility projects such as painting buildings at Las Plumas High School and Oroville High School and repaving handicap accessible driveway. AB218 Self assessment also included in prior year that also covered the budget year assessment as well as having a facility master plan completed.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 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)	44,798,879.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	44,798,879.00	1,343,966.37	1,397,530.00	Met

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

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,497,316.00	7,936,414.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,587,361.74	10,183,974.03	17,085,427.20
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	17,084,677.74	18,120,388.03	17,085,427.20
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	48,754,096.43	47,986,756.79	48,945,592.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	48,754,096.43	47,986,756.79	48,945,592.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	35.0%	37.8%	34.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**11.7%**	**12.6%**	**11.6%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	3,045,067.17	29,124,981.47	N/A	Met
Second Prior Year (2024-25)	860,734.35	30,911,570.84	N/A	Met
First Prior Year (2025-26)	(1,183,098.00)	30,545,099.00	3.9%	Met
Budget Year (2026-27) (Information only)	(897,729.00)	31,628,770.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,888
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	13,139,850.00	14,377,140.77	N/A	Met
Second Prior Year (2024-25)	14,462,117.00	17,422,207.94	N/A	Met
First Prior Year (2025-26)	17,132,830.00	18,282,942.00	N/A	Met
Budget Year (2026-27) (Information only)	17,099,844.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	20,953,354.00	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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,885	1,885	1,887
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	46,262,539.00	46,339,880.00	46,580,964.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	46,262,539.00	46,339,880.00	46,580,964.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,387,876.17	1,390,196.40	1,397,428.92
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)**	**1,387,876.17**	**1,390,196.40**	**1,397,428.92**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	7,877,777.00	7,918,758.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,202,115.00	6,857,210.00	5,253,664.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	16,202,115.00	14,734,987.00	13,172,422.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.02%	31.80%	28.28%
	District's Reserve Standard (Section 10B, Line 7):	**1,387,876.17**	**1,390,196.40**	**1,397,428.92**
	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)	(6,984,862.00)			
Budget Year (2026-27)	(6,080,989.00)	(903,873.00)	(12.9%)	Not Met
1st Subsequent Year (2027-28)	(6,108,706.00)	27,717.00	.5%	Met
2nd Subsequent Year (2028-29)	(6,203,237.00)	94,531.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

Increase to SPED revenue has decreased the amount of contributions needed from the unrestricted fund. RRMA contributions are also decreased from the prior year to budget year.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	8	Fund 51 Objects 8500s & 8600s	Fund 51 Objects 7433 & 7434	4,353,762
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 11, 13	Fund 01, 11, 13 Objects 1000-3999	1,498,500
Other Long-term Commitments (do not include OPEB):				
CEC Loan (Solar)	2	Fund 01 Energy Savings	Fund 01 Object 7439 (0% Interest Loan)	442,105
TOTAL:				6,294,367

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,974,007	2,037,569	2,105,147	2,300,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Loan (Solar)	294,737	294,737	147,368	0
Total Annual Payments:	2,268,744	2,332,306	2,252,515	2,300,000
Has total annual payment increased over prior year (2025-26)?		**Yes**	**No**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General obligation bond payments will be covered by Fund 51 revenue.

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? — No

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:

N/A

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	9,212,981.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	9,212,981.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	811,033.00	570,991.00	461,153.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	811,033.00	570,991.00	461,153.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	811,033.00	570,991.00	461,153.00
d. Number of retirees receiving OPEB benefits	32.00	23.00	16.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	135.20	124.80	124.80	124.80

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.

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	152,000		
		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

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,762,500	3,950,625	4,148,156
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.3%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments	0	78,683	79,428
3.	Percent change in step & column over prior year	0.0%	.5%	.5%

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

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

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	131.38	120.00	120.00	120.00

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	69,000		
		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

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,051,460	2,051,460	2,051,460
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	35,486	36,214
3.	Percent change in step & column over prior year	0.0%	.5%	.5%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	23.00	23.00	23.00	23.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
3.	Cost of a one percent increase in salary and statutory benefits	37,000		
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	272,547	272,547	272,547
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	0	16,202	16,284
3.	Percent change in step & column over prior year	0.0%	.5%	.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	6,600	6,600	6,600
3.	Percent change in cost of other benefits over prior year	100.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 24, 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?	No
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?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Combined

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,946,199.00	0.15%	33,996,485.00	1.45%	34,488,356.00
2. Federal Revenues	8100-8299	2,798,614.00	-20.21%	2,233,093.00	0.00%	2,233,093.00
3. Other State Revenues	8300-8599	4,855,328.00	-33.03%	3,251,582.29	0.97%	3,283,038.41
4. Other Local Revenues	8600-8799	4,765,336.00	-0.17%	4,757,346.13	-0.26%	4,744,974.70
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**46,365,477.00**	**-4.59%**	**44,238,506.42**	**1.16%**	**44,749,462.11**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		15,815,716.00	---	15,815,716.00	---	15,885,862.15
b. Step & Column Adjustment		---	---	78,683.35	---	79,428.45
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(8,537.20)	---	(164,879.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,815,716.00	0.44%	15,885,862.15	-0.54%	15,800,410.82
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		7,210,973.00	---	7,210,973.00	---	7,242,959.84
b. Step & Column Adjustment		---	---	35,486.84	---	36,214.82
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,500.00)	---	110,112.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	7,210,973.00	0.44%	7,242,959.84	2.02%	7,389,286.66
3. Employee Benefits	3000-3999	14,398,495.00	1.25%	14,578,528.63	0.78%	14,692,741.26
4. Books and Supplies	4000-4999	2,037,462.00	-5.58%	1,923,860.08	1.49%	1,952,556.18
5. Services and Other Operating Expenditures	5000-5999	5,459,506.00	0.54%	5,488,877.65	0.92%	5,539,319.12
6. Capital Outlay	6000-6999	110,708.00	-86.45%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,315,181.00	0.00%	1,315,181.00	0.00%	1,315,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(85,502.00)	29.11%	(110,389.00)	11.91%	(123,531.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		**46,262,539.00**	**0.17%**	**46,339,880.35**	**0.52%**	**46,580,964.04**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**102,938.00**	---	**(2,101,373.93)**	---	**(1,831,501.93)**
D. FUND BALANCE						

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Combined

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
1. Beginning Fund Balance	9791-9795	20,633,590.00	0.50%	20,736,528.00	-10.13%	18,635,154.07
2. Ending Fund Balance		20,736,528.00	---	18,635,154.07	---	16,803,652.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200.00	0.00%	200.00	0.00%	200.00
b. Restricted	9740	4,534,413.00	-13.99%	3,900,166.92	-6.90%	3,631,230.15
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	40,671.00	0.00%	40,671.00	0.00%	40,671.00
Lighting		40,671.00	---	40,671.00	---	40,671.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,615,809.00	3.44%	7,877,777.00	0.52%	7,918,758.00
2. Unassigned/Unappropriated	9790	8,545,435.00	-20.23%	6,816,339.15	-23.53%	5,212,792.99
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	7,615,809.00	---	7,877,777.00	---	7,918,758.00
c. Unassigned/Unappropriated	9790	8,545,435.00	---	6,816,339.15	---	5,212,792.99
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		16,161,244.00	---	14,694,116.15	---	13,131,550.99
4. Total Available Reserves - by Percent		34.93%	---	31.71%	---	28.19%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		46,262,539.00	---	46,339,880.35	---	46,580,964.04
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expendiutres and Other Financing Uses (Line F1a plus line F1b)		46,262,539.00	---	46,339,880.35	---	46,580,964.04
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Combined

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
e. Reserve Standard - By Percent (Line F1c times F1d)		1,387,876.17	---	1,390,196.41	---	1,397,428.92
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		1,387,876.17	---	1,390,196.41	---	1,397,428.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Unrestricted

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,946,199.00	0.15%	33,996,485.00	1.45%	34,488,356.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	776,511.00	2.32%	794,551.62	2.37%	813,350.04
4. Other Local Revenues	8600-8799	2,089,320.00	0.77%	2,105,375.00	-0.54%	2,093,907.23
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	(6,080,989.00)	0.46%	(6,108,706.55)	1.55%	(6,203,237.56)
6.Total(Sum lines A1 thru A5)		**30,731,041.00**	**0.18%**	**30,787,705.07**	**1.31%**	**31,192,375.71**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		12,447,901.00	---	12,447,901.00	---	12,710,140.51
b. Step & Column Adjustment		---	---	62,239.51	---	63,550.71
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	200,000.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,447,901.00	2.11%	12,710,140.51	0.50%	12,773,691.22
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		5,015,638.00	---	5,015,638.00	---	5,040,165.65
b. Step & Column Adjustment		---	---	24,527.65	---	25,200.83
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	110,112.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	5,015,638.00	0.49%	5,040,165.65	2.68%	5,175,478.48
3. Employee Benefits	3000-3999	9,524,542.00	2.56%	9,768,393.43	1.80%	9,944,024.73
4. Books and Supplies	4000-4999	1,005,980.00	-0.31%	1,002,819.45	2.68%	1,029,695.01
5. Services and Other Operating Expenditures	5000-5999	3,492,020.00	2.82%	3,590,624.88	2.75%	3,689,362.43
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	369,139.00	0.00%	369,139.00	0.00%	369,139.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(241,450.00)	0.00%	(241,450.00)	0.00%	(241,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		**31,628,770.00**	**1.98%**	**32,254,832.92**	**1.55%**	**32,754,940.87**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(897,729.00)**	---	**(1,467,127.85)**	---	**(1,562,565.16)**
D. FUND BALANCE						

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Unrestricted

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
1. Beginning Fund Balance	9791-9795	17,099,844.00	-5.25%	16,202,115.00	-9.06%	14,734,987.15
2. Ending Fund Balance		16,202,115.00	---	14,734,987.15	---	13,172,421.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200.00	0.00%	200.00	0.00%	200.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	40,671.00	0.00%	40,671.00	0.00%	40,671.00
Lighting		40,671.00	---	40,671.00	---	40,671.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,615,809.00	3.44%	7,877,777.00	0.52%	7,918,758.00
2. Unassigned/Unappropriated	9790	8,545,435.00	-20.23%	6,816,339.15	-23.53%	5,212,792.99
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	7,615,809.00	---	7,877,777.00	---	7,918,758.00
c. Unassigned/Unappropriated	9790	8,545,435.00	---	6,816,339.15	---	5,212,792.99
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		16,161,244.00	---	14,694,116.15	---	13,131,550.99

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Restricted

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,798,614.00	-20.21%	2,233,093.00	0.00%	2,233,093.00
3. Other State Revenues	8300-8599	4,078,817.00	-39.76%	2,457,030.67	0.52%	2,469,688.37
4. Other Local Revenues	8600-8799	2,676,016.00	-0.90%	2,651,971.13	-0.03%	2,651,067.47
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	6,080,989.00	0.46%	6,108,706.55	1.55%	6,203,237.56
6.Total(Sum lines A1 thru A5)		**15,634,436.00**	**-13.97%**	**13,450,801.35**	**0.79%**	**13,557,086.40**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		3,367,815.00	---	3,367,815.00	---	3,175,721.64
b. Step & Column Adjustment		---	---	16,443.84	---	15,877.74
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(208,537.20)	---	(164,879.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,367,815.00	-5.70%	3,175,721.64	-4.69%	3,026,719.60
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		2,195,335.00	---	2,195,335.00	---	2,202,794.19
b. Step & Column Adjustment		---	---	10,959.19	---	11,013.99
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,500.00)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	2,195,335.00	0.34%	2,202,794.19	0.50%	2,213,808.18
3. Employee Benefits	3000-3999	4,873,953.00	-1.31%	4,810,135.20	-1.28%	4,748,716.53
4. Books and Supplies	4000-4999	1,031,482.00	-10.71%	921,040.63	0.20%	922,861.17
5. Services and Other Operating Expenditures	5000-5999	1,967,486.00	-3.52%	1,898,252.77	-2.54%	1,849,956.69
6. Capital Outlay	6000-6999	95,708.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	946,042.00	0.00%	946,042.00	0.00%	946,042.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	155,948.00	-15.96%	131,061.00	-10.03%	117,919.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		**14,633,769.00**	**-3.75%**	**14,085,047.43**	**-1.84%**	**13,826,023.17**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**1,000,667.00**	---	**(634,246.08)**	---	**(268,936.77)**
D. FUND BALANCE						

Oroville Union High
04-61515-0000000

Multiyear Projection
26/27 Original
Restricted

Fund 01
Projection# 31480

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
1. Beginning Fund Balance	9791-9795	3,533,746.00	28.32%	4,534,413.00	-13.99%	3,900,166.92
2. Ending Fund Balance		4,534,413.00	---	3,900,166.92	---	3,631,230.15
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	4,534,413.00	-13.99%	3,900,166.92	-6.90%	3,631,230.15
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

CASH FLOWS

Oroville Union High School District
2025-2026 Cash Flow Analysis

		Estimated													
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total
A. BEGINNING CASH		17,651,961.81	19,755,765.62	19,734,229.37	20,998,229.53	22,295,660.28	19,842,788.72	22,496,694.43	21,759,866.69	21,067,732.92	20,750,728.96	22,382,297.88	22,436,519.14		
B. RECEIPTS															
Revenue Limit		2,630,722.20	2,612,588.58	4,155,092.96	3,139,067.16	-24,178.16	5,673,982.78	1,691,658.54	1,235,023.23	2,699,880.44	3,842,026.91	2,364,386.28	2,732,430.22	1,193,517.85	33,946,199.00
State Aid	8010-8019	2,630,722.20	2,630,722.20	4,191,360.20	2,630,722.20	0.00	1,560,638.00	1,052,288.88	1,192,594.06	2,753,232.06	1,192,594.06	1,192,594.06	1,560,638.00	1,192,594.06	23,780,700.00
Property Tax	8020-8079	0.00	0.00	0.00	532,523.12	0.00	4,137,522.94	663,547.82	66,607.33	0.00	2,681,628.58	1,192,948.11	1,192,948.11	0.00	10,467,726.00
In-Lieu	8080-8099	0.00	-18,133.62	-36,267.24	-24,178.16	-24,178.16	-24,178.16	-24,178.16	-24,178.16	-53,351.62	-32,195.73	-21,155.89	-21,155.89	923.79	-302,227.00
Federal Revenues	8100-8299	0.00	0.00	10,948.13	1,021.04	343,712.50	0.00	1,702.81	652,616.50	0.00	30,937.77	468,752.75	0.00	1,288,922.50	2,798,614.00
Other State Sources	8300-8599	98,222.83	227,038.94	127,652.26	494,163.67	183,824.61	0.00	74,289.13	306,738.69	66,930.33	66,930.33	1,566,540.66	0.00	1,642,996.36	4,855,328.00
Other Local Revenues	8600-8799	110,526.78	99,711.66	223,244.09	552,881.35	214,760.99	206,138.62	920,191.31	298,735.61	217,279.41	835,232.50	308,096.88	437,960.27	266,176.12	4,765,336.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,839,471.81	2,939,339.38	4,516,937.44	4,187,133.22	718,119.94	5,860,121.60	2,687,841.79	2,493,114.03	2,984,090.19	4,775,127.51	4,707,776.77	3,170,390.49	4,391,612.84	46,365,477.00
C. DISBURSEMENTS															
Salaries & Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Certificated Salaries	1000-1999	293,601.24	1,181,669.97	1,298,230.24	1,153,300.82	1,265,526.11	1,287,565.88	1,366,767.68	1,271,215.72	1,317,449.40	1,254,577.78	1,331,075.58	1,331,075.58	0.00	14,352,056.00
Classified Salaries	2000-2999	147,515.50	593,712.17	652,276.11	579,458.51	635,844.41	646,917.96	686,711.71	638,703.07	661,932.48	630,343.59	668,778.75	668,778.75	0.00	7,210,973.00
Benefits	3000-3999	294,551.25	1,185,493.50	1,302,430.93	1,157,032.56	1,269,620.98	1,291,732.06	1,371,190.14	1,275,329.00	1,321,712.27	1,258,637.22	1,335,382.55	1,335,382.55	0.00	14,398,495.00
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,463,660.00	1,463,660.00
Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,318,318.64	1,318,318.64	6,126,317.73	8,837,355.00
Transfers Out - Adult Ed		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Cafeteria		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		735,667.99	2,960,875.64	3,252,937.27	2,889,791.89	3,170,991.50	3,226,215.89	3,424,669.53	3,185,247.80	3,301,094.15	3,143,558.59	4,653,555.51	4,653,555.51	7,589,977.73	46,262,539.00
D. BALANCE SHEET TRANSACTIONS															
Cash not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500-9599	0.00	0.00	0.00	-89.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.42	0.00
Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities		0.00	0.00	0.00	-89.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.42	0.00
Total Balance Sheet		0.00	0.00	0.00	89.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-89.42	0.00
E. NET INCREASE/DECREASE (B - C + D)		2,103,803.81	-21,536.26	1,264,000.17	1,297,430.75	-2,452,871.56	2,633,905.70	-736,827.74	-692,133.77	-317,003.96	1,631,568.92	54,221.26	-1,483,165.02	-3,198,454.31	102,938.00
F. ENDING CASH (A + E)		19,755,765.62	19,734,229.37	20,998,229.53	22,295,660.28	19,842,788.72	22,496,694.43	21,759,866.69	21,067,732.92	20,750,728.96	22,382,297.88	22,436,519.14	20,953,354.12	-3,198,454.31	102,938.00
Auditors Ending Cash		19,755,765.62	19,734,229.37	20,998,229.53	22,295,660.28	19,842,788.72	22,496,694.43	21,759,866.69	21,067,732.92	20,750,728.96	22,382,297.88	22,436,519.14	20,953,354.12		
10%		1,975,576.56	1,973,422.94	2,099,822.95	2,229,566.03	1,984,278.87	2,249,669.44	2,175,986.67	2,106,773.29	2,075,072.90	2,238,229.79	2,243,651.91	2,095,335.41		
Monthly GL Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Difference		19,755,765.62	19,734,229.37	20,998,229.53	22,295,660.28	19,842,788.72	22,496,694.43	21,759,866.69	21,067,732.92	20,750,728.96	22,382,297.88	22,436,519.14	20,953,354.12		

Oroville Union High School District

Cash Flow Assumptions Original Budget 2026-27

REVENUES

State Aid – Current year: Based on Type 2 funding pattern established by CDE. Expecting a deferral in June, deferred to July 2027.

Education Protection Account: Estimated receipt of EPA funds quarterly.

Property Taxes: Based on prior year revenue percentages.

Federal Revenues: Federal revenues estimated at 25% for October, January and April with 25% accrual.

Other State Revenues: Based on prior year revenue percentages. STRS on behalf stated as an accrual as there is not a cash effect. Mandated BG received in November. State lottery estimated quarterly.

Other State included with Apportionment – Current Year: Based on Type 2 funding pattern established by CDE.

Other Local Sources: Based on prior year revenue percentages. COE transfers based on schedule provided by BCOE.

*Estimated revenue of $74,400 not reflected in the cash flow as it is the estimated revenue of the Scholarship Fund held in Fund 73.

DISBURSEMENTS

Salaries and Benefits: Based on prior year actuals percentages. STRS on behalf stated as an accrual as there is not a cash effect.

Operating Expenditures: Based on Prior Year spending pattern. July expenditures include the renewal of all software updates for instructional programs, 100% property and liability insurance renewal payment and annual memberships.

Other Outgo: Special Ed billback based on prior year pattern. CA energy resource debt payment 50% in Nov, 50% in May. Billback to other districts estimated in February.

*Estimated expenditures of $74,400 not reflected in the cash flow as it is the estimated expenditures of the Scholarship Fund held in Fund 73.