TO: BOARD OF EDUCATION

FROM: SUPERINTENDENT

DATE: AUGUST 25, 2026

SUBJECT: APPROVAL OF UNAUDITED ACTUALS FINANCIAL REPORT FOR 2025-26

ACTION

ISSUE: Approval of Unaudited Actuals Financial Report for 2025-26

BACKGROUND: Pursuant to Education Code Section 42100, all school districts must report their unaudited actual financial data to the California Department of Education (CDE) by September 15, 2026. The fiscal year ended June 30, 2026. Throughout July and August, budget adjustments are posted, and receivables and payables are accrued. With the close of the District's books for the 2025-26 school year, independent third-party auditors will audit the District's fiscal year financial statements. The audit report will be presented to the LVUSD Board of Education in December 2026, in conjunction with First Interim. Existing bond measures will have separate audit reports presented to the Board.

As part of the ongoing budget proceprovidesff provide information to the Board of Education regularly throughout the year regarding changes to the existing budget, as well as final information from the prior year's budget.

The full 2025-26 Unaudited Actuals packet and Executive Summary are attached to this item and will be posted on the District website. Staff will be available to respond to questions.

ALTERNATIVES: 1) Approve the Unaudited Actuals Financial Report as presented.

2) Do not approve the Unaudited Actuals Financial Report at this time.

RECOMMENDATION: Staff recommends alternative 1.

RATIONALE: Approval of the 2025-26 Unaudited Actuals will keep the District compliant with Education Code and AB 1200 reporting requirements and enable the Board to update the 2026-27 operating budget and future projections.

Respectfully submitted,
Dr. Daniel D. Stepenosky, Ed.D.
Superintendent

PREPARED BY:



Dr. Ryan Gleason
Associate Superintendent/Chief Business Officer

LasVirgenes Schools

UNAUDITED ACTUALS

FISCAL YEAR 2025-2026

Unaudited Actuals for Fiscal Year 2025-26

Board of Education
Angela Cutbill
Dallas Lawrence
Alan Lazar
Linda Menges
Lesli Stein

Superintendent
Dr. Dan Stepenosky

Prepared by:
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Special Thanks to All Members of the Finance/Business/Payroll Teams that Contribute to the Attached Report Every Day

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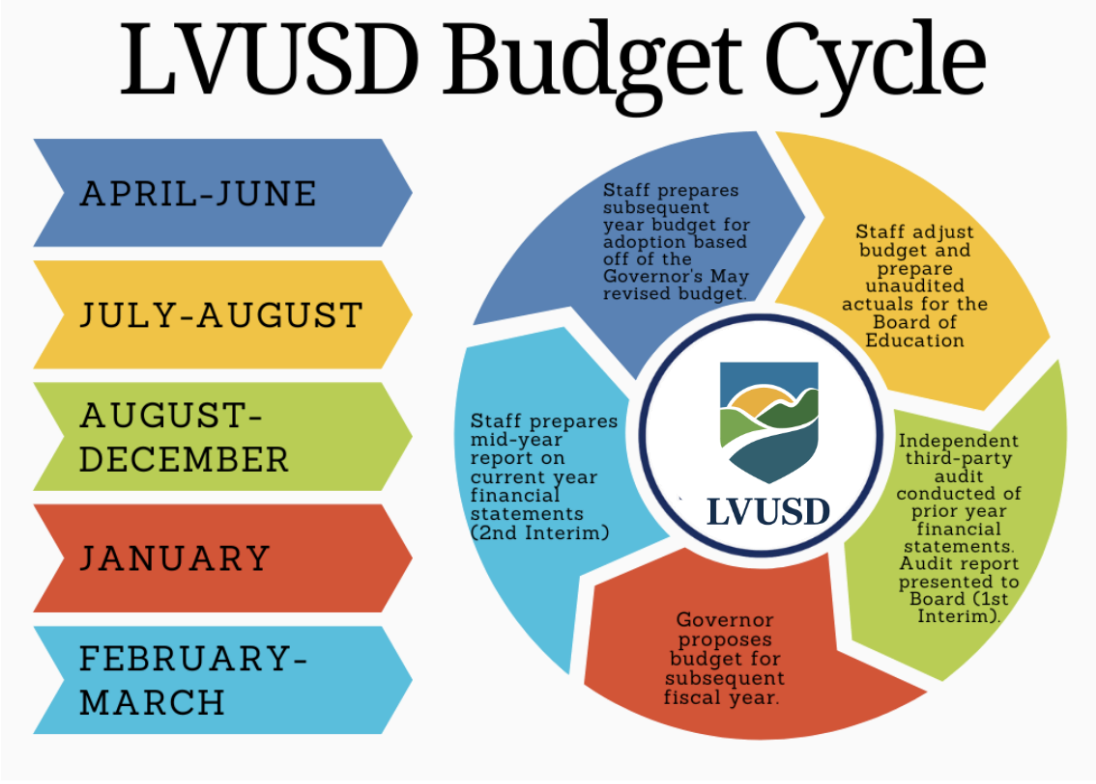
The Budget Cycle

The Unaudited Actuals serve as the bridge between one fiscal year and the next. School districts adopt their budgets before the prior year has fully closed, using estimated revenues, expenditures, and ending balances. After June 30, the District completes its year-end accounting, records receivables and liabilities, reconciles cash and program activity, and determines the actual financial position of each fund. The Unaudited Actuals present those results to the Board and establish the opening balances for the current-year budget.

Although described as "unaudited," the report represents the District's complete year-end financial close and is the most comprehensive accounting of actual activity available before the independent audit. It allows the District to compare actual results with the assumptions used in the Adopted Budget, identify significant revenue and expenditure variances, and determine whether projected reserves and fund balances were realized.

This report is therefore both backward-looking and forward-looking. It explains how the District concluded the prior year while providing the financial starting point for the current year and the two subsequent projection years. A stronger-than-projected ending balance improves the District's near-term position and planning capacity, but it does not automatically create new ongoing revenue. Restricted balances remain limited to their authorized purposes, and one-time resources cannot permanently support recurring commitments.

As the budget cycle continues, the Unaudited Actuals inform the District's First Interim, Second Interim, and other required budget revisions. Updated beginning balances are combined with current enrollment and attendance, state funding schedules, compensation obligations, and expenditure trends to refine the multiyear forecast.



Executive Summary

The 2025-26 Unaudited Actuals complete the District's year-end financial close and provide the first comprehensive accounting of actual revenues, expenditures, assets, liabilities, and fund balances for the fiscal year. These results remain subject to the annual independent audit, but they establish the opening balances carried into the 2026-27 financial reporting cycle and provide an important foundation for the District's updated multiyear planning.

Overall, the results reflect the District's historically conservative approach to financial planning. LVUSD built the 2025-26 budget on cautious assumptions, recognized revenues only when they became measurable and supportable, maintained disciplined expenditure controls, and preserved flexibility as state and local funding information continued to develop. As a result, the District closed the year in a stronger financial position than projected in the 2025-26 Adopted Budget.

General Fund revenues totaled approximately $168.2 million, $13.1 million above the Adopted Budget. This included approximately $117.9 million in LCFF sources, $3.9 million in federal revenue, $27.8 million in other state revenue, and $18.5 million in other local revenue. The favorable result reflects both the conservative assumptions incorporated into the original budget and the recognition of revenues as apportionments, program allocations, local activity, and year-end accruals became sufficiently supportable.

General Fund expenditures totaled approximately $175.2 million, $6.2 million above adopted levels. The increase reflects the implementation of funded programs, recognition of salary and employee-benefit costs, required contributions to restricted programs, and completion of planned instructional and operational activity. It should not be interpreted as an unplanned expansion of the District's ongoing expenditure base.

The District's budget remains primarily a staff-centered budget. Certificated salaries totaled approximately $67.6 million, classified salaries totaled $30.6 million, and employee benefits totaled $44.9 million. Together, salaries and benefits accounted for approximately $143.1 million, or nearly 82% of total General Fund expenditures. These resources supported teachers, instructional specialists, counselors, psychologists, health and student-support personnel, paraprofessionals, custodial and maintenance employees, transportation staff, administrators, and other employees who provide direct and indirect services to students.

Books and supplies totaled approximately $7.4 million, while services and other operating expenditures totaled approximately $24.1 million. These categories supported instructional materials, technology, utilities, insurance, transportation, maintenance, contracted services, professional services, and other costs necessary to operate the District's schools and programs. The year-end results reflect the District's continuing effort to distinguish between recurring operational requirements and expenditures supported by restricted or one-time resources.

Although expenditures exceeded revenues during the year, the District entered 2025-26 with prior-year resources available to support its full TK-12 educational program. The use of fund balance included support for special education and other required services whose costs exceed the dedicated revenues provided for those programs, as well as planned interfund and year-end activity. The favorable revenue variance exceeded the expenditure variance, and the ultimate use of fund balance was lower than projected.

After accounting for transfers and other financing activity, the General Fund closed with an ending balance of approximately 22.5 million, 4.1 million above the Adopted Budget projection. Fund 17 closed with an additional $17.7 million, resulting in a combined year-end position for the General Fund and Fund 17 of approximately $40.2 million. This stronger close provides additional stability as the District manages enrollment and attendance changes, special education costs, employee compensation and benefits, insurance, transportation, utilities, and the expiration of temporary state and federal funding.

The combined year-end position should not, however, be interpreted as $40.2 million available for new or ongoing commitments. Of the $22.5 million General Fund ending balance, approximately $16.1 million is restricted and $6.4 million is unrestricted. Restricted resources remain limited to the legal and programmatic purposes associated with their respective funding sources. The unrestricted balance must support the state-required reserve, cash flow, existing obligations, and the District's ability to respond to financial volatility.

In addition, a stronger beginning fund balance does not create new recurring revenue. Fund balance is a finite resource that can provide time to address changing conditions, complete one-time initiatives, or transition programs and staffing. It cannot permanently support ongoing expenditures that exceed ongoing revenues. The District's continuing objective is therefore to preserve structural balance by aligning recurring expenditures with recurring revenue and using one-time resources strategically for time-limited purposes.

The 2026-27 Adopted Budget was developed before the State Budget was finalized and therefore excluded revenues that had not yet been enacted or supported by sufficient implementation information. The subsequent 45-Day Revision incorporated the enacted State Budget, including the revised LCFF funding schedule and one-time state resources. The AB 1200 disclosure presented at the same time as this report recognizes the full current- and multiyear cost of negotiated compensation and employee-benefit changes.

Our updated forecast replaces the estimated 2025-26 closing position with the stronger unaudited beginning balance and incorporates the most recent LCFF revenue schedule. This improves the District's projected fund balance and provides additional planning capacity, but it does not eliminate the structural pressures reflected in the multiyear projection. Compensation, health and welfare costs, special education, insurance, transportation, contracted services, and other fixed or inflation-sensitive obligations continue to require close monitoring.

Consistent with the District's conservative forecasting practices, the revised planning projection does not include any potential LCFF benefit from current favorable enrollment and attendance trends. Those revenues will be incorporated only after enrollment, attendance, and state apportionment data are realized and sufficiently supportable. This approach avoids relying on projected improvements before they are earned while preserving potential upside as the 2026-27 year develops.

The 2025-26 Unaudited Actuals show a District that closed the year ahead of its original financial projection, maintained required reserves, and preserved meaningful resources for future fiscal needs. At the same time, the results reinforce the importance of distinguishing between restricted and unrestricted resources, recurring and one-time revenue, and short-term fund balance capacity and long-term structural balance. Continued enrollment and attendance monitoring, position control, expenditure discipline, and careful management of one-time resources will remain essential as the District moves through the 2026-27 interim reporting cycle.

General Fund Revenues

General Fund revenues for 2025-26 totaled approximately $168.2 million, $13.1 million above the Adopted Budget. Approximately $134.1 million was recorded as unrestricted revenue and $34.0 million as restricted revenue. The favorable variance reflects the District's conservative budgeting approach and the recognition of revenues only after apportionments, program allocations, local activity, and year-end accruals became measurable and supportable.

LCFF sources remained the District's largest revenue category, totaling approximately $117.9 million and accounting for roughly 70% of General Fund revenue. LCFF funding combines state aid and local property taxes and provides the primary ongoing revenue supporting the District's instructional and operational program. Federal revenue totaled approximately $3.9 million, other state revenue totaled $27.8 million, and other local revenue totaled $18.5 million.

The revenue categories must be considered according to their underlying purpose and duration. LCFF represents the District's principal source of ongoing unrestricted funding, while much of the federal and other state revenue is restricted to specific students, programs, or expenditures. Other state revenue also includes funding that may be one-time or subject to program timelines. Local revenue comprises ongoing and variable sources, such as parcel taxes, leases, interest, tuition, transportation-related revenue, interagency activity, and program-generated revenue.

The stronger revenue close contributed materially to the General Fund ending balance finishing above the Adopted Budget projection. It does not, however, mean that the full favorable variance can support new recurring commitments. Restricted and one-time revenues must remain aligned with their authorized purposes, and revenues influenced by timing or year-end accruals should not automatically be carried forward. The multiyear forecast, therefore, continues to distinguish recurring revenue from one-time resources and incorporates favorable developments only when they are sufficiently realized and supportable.

	2025-26 Unaudited Actuals			2026-27 Budget		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	$117,922,811	$0	$117,922,811	$123,258,499	$0	$123,258,499
Federal Revenue	$0	$3,928,410	$3,928,410	$0	$3,705,078	$3,705,078
Other State Revenue	$3,159,449	$24,684,926	$27,844,375	$3,123,415	$29,659,725	$32,783,140
Other Local Revenue	$13,033,680	$5,426,718	$18,460,398	$10,098,512	$7,092,851	$17,191,363
Total Revenues	$134,115,940	$34,040,054	$168,155,994	$136,480,426	$40,457,654	$176,938,080

General Fund Expenditures
General Fund expenditures for 2025-26 totaled approximately $175.2 million, $6.2 million above the Adopted Budget. Approximately $104.5 million was recorded as unrestricted expenditure and $70.8 million as restricted expenditure. The variance reflects the completion of funded program activity, recognition of actual salary and benefit costs, and planned instructional and operational spending carried out during the fiscal year.

The District's budget remains primarily a staff-centered budget. Certificated salaries totaled approximately $67.6 million, classified salaries totaled $30.6 million, and employee benefits totaled $44.9 million. Together, salaries and benefits accounted for approximately $143.1 million, or nearly 82% of total General Fund expenditures. These expenditures supported classroom instruction, student services, special education, transportation, maintenance and operations, school administration, and the employees who provide direct and indirect services to students.

Books and supplies totaled approximately $7.4 million, while services and other operating expenditures totaled $24.1 million. Capital outlay totaled approximately $605,000, and other outgoing totaled approximately $199,000. These categories supported instructional materials, technology, utilities, insurance, transportation, maintenance, professional and contracted services, facilities-related needs, and other costs necessary to operate the District's schools and programs.

The expenditure results also reflect the District's obligation to support services whose required costs exceed the dedicated revenues provided for them. During 2025-26, approximately $37.3 million of unrestricted General Fund resources were contributed to restricted programs, primarily special education and other required services. This contribution is an internal General Fund financing entry rather than an additional expenditure above the $175.2 million total, but it demonstrates the significant reliance of these programs on unrestricted resources.As the District moves into the 2026-27 reporting cycle, continued attention to staffing, benefits, special education, contracted services, and other fixed or inflation-sensitive costs will remain essential to aligning recurring expenditures with recurring revenue.

	2025-26 Unaudited Actuals			2026-27 Budget		
Certificated Salaries	$50,650,378	$16,903,923	$67,554,301	$50,233,296	$17,731,004	$67,964,300
Classified Salaries	$16,872,836	$13,766,000	$30,638,836	$17,556,937	$13,970,678	$31,527,615
Employee Benefits	$26,237,359	$18,679,685	$44,917,045	$18,991,971	$27,126,285	$46,118,256
Books and Supplies	$2,005,982	$5,356,743	$7,362,725	$2,449,201	$4,856,097	$7,305,298
Services	$12,977,923	$11,107,658	$24,085,581	$12,986,633	$11,629,093	$24,615,726
Capital Outlay	$153,376	$452,141	$605,517	$178,920	$313,382	$492,302
Other Outgoing	$14,799	$183,980	$198,779	$11,771	$500,000	$511,771
Other Outgo - Transfers of Indirect Costs	-$4,446,457	$4,300,423	-$146,034	-$3,480,909	$3,335,680	-$145,229
Total Expenditures	$104,466,196	$70,750,554	$175,216,750	$98,927,820	$79,462,219	$178,390,039

General Fund Net Position

The 45-Day Revision incorporated the enacted State Budget and increased projected 2026–27 General Fund revenue by approximately $11.3 million. This included $2.25 million in additional ongoing LCFF revenue and $9.05 million in additional state revenue, primarily the $8.7 million Student Support and Professional Development Discretionary Block Grant and additional Learning Recovery Emergency Block Grant funding. Because the block grant supports eligible benefit and retirement costs already included in the expenditure plan, the revision improved the District's financing position without adding a new layer of ongoing expenditures. It also eliminated the $7.0 million Fund 17 transfer included in the Adopted Budget.

The AB 1200 disclosure then recognized approximately $4.63 million in 2026–27 negotiated compensation costs. This included approximately $2.10 million in certificated salaries, $1.22 million in classified salaries, and $1.30 million in associated employee benefits. Total General Fund expenditures consequently increased from $173.8 million to $178.4 million, changing the 45-Day Revision's projected $3.2 million increase in fund balance to a $1.45 million decrease.

The Unaudited Actuals establish the General Fund's actual 2026–27 opening balance at $22.5 million, approximately $2.7 million above the $19.8 million estimate used in the 45-Day Revision and AB 1200 disclosure. The current planning projection retains the revenue assumptions incorporated through the

45-Day Revision and the full negotiated compensation costs recognized through AB 1200. Those assumptions produce a projected current-year decrease of approximately $1.45 million and a 2026–27 ending General Fund balance of approximately $21.0 million. Of that amount, approximately $15.18 million is restricted and $5.86 million is unrestricted. The unrestricted balance represents approximately 3.28% of expenditures, providing roughly $504,000 above the 3% minimum without relying on a 2026–27 transfer from Fund 17.

Measure	Estimated Actuals	Unaudited Actuals	Variance to Estimate
Beginning General Fund Balance	$31,995,504	$31,995,504	—
Net Change in General Fund Balance	$(12,181,308)	$(9,503,486)	**+$2,677,822**
Ending General Fund Balance	$19,814,196	$22,492,018	**+$2,677,822**
Fund 17 Ending Balance	$4,500,000	$17,735,996	**+$13,235,996**
Combined Year-End Resources	$24,314,196	$40,228,014	**+$15,913,818**

Multi-Year Projections

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

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured $2.3M in annual funding through 2027-28.
- The current projected COLA estimates over the next three fiscal years of 3.03%, 3.09% and 3.11%. All have been reduced since the January Governor's Budget
- The ability of the District to manage changes in enrollment and attendance.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.
- The continued downward adjustment trend of COLA mid-year in past years as well as the underfunding of Proposition 98.

The aforementioned uncertainty ahead related to the economy has the district needing to take a careful and prudent position as we weather fluctuations in revenues, enrollment, attendance, and COLA over the last few years. Outlined below are our latest assumptions.

Impact of Enrollment
Current enrollment information reflects a stronger outlook than the assumptions used to develop the 2026–27 budget. The District currently anticipates serving approximately 10,062 students. Across the 14 schools included in the prior Budget Adoption presentation, expected enrollment totals 10,043, compared with 9,907 students in 2025–26—an increase of 136 students, or approximately 1.4%. The remaining 19 students are served through districtwide special education and non-public school placements.

Enrollment growth is not distributed evenly across the District. A.E. Wright Middle School, Agoura High School, Mariposa, and several elementary schools are currently exceeding their prior-year enrollment levels, while other schools are experiencing modest declines. Overall, however, enrollment at the District's 14 school sites is 27 students above the 10,016-student estimate presented during budget adoption. This favorable trend provides additional stability as LVUSD continues to manage the broader enrollment pressures affecting school districts throughout California.

School-Level Enrollment Comparison

School	2025–26 Enrollment	Current 2026–27 Estimate	Change
Agoura High School	1,697	1,793	+96
Calabasas High School	1,781	1,753	–28
A.C. Stelle Middle School	814	766	–48
A.E. Wright Middle School	714	818	+104
Lindero Canyon Middle School	799	784	–15
Mariposa School	417	449	+32
Bay Laurel Elementary School	484	491	+7
Chaparral Elementary School	604	609	+5
Lupin Hill Elementary School	490	509	+19
Round Meadow Elementary School	541	539	–2
Sumac Elementary School	362	371	+9
White Oak Elementary School	362	353	–9
Willow Elementary School	461	443	–18
Yerba Buena Elementary School	381	365	–16

Total Comparable Schools	9,907	10,043	+136

LCFF Impact

The District's stronger enrollment outlook also provides meaningful potential upside to the multiyear projection. Under the updated LCFF model, the current enrollment scenario would generate approximately $124.5 million in LCFF revenue in 2026–27, about $1.24 million above the currently projected revenue. The modeled benefit increases to approximately $3.09 million in 2027–28, $1.76 million in 2028–29, $2.94 million in 2029–30, and $3.00 million in 2030–31. In total, the scenario represents approximately $12.04 million in additional LCFF revenue over the five-year period.

The annual benefit is not uniform because California funds school districts based on average daily attendance rather than enrollment alone. Funded ADA is determined using the most favorable applicable attendance measure, including current-year ADA, prior-year ADA, and the three-prior-year average. As those calculations change by year and grade span, the financial effect of stronger enrollment also varies from year to year.

This potential revenue has not yet been incorporated into the District's budget or multiyear projection. Consistent with the District's measured forecasting approach, the benefit will be recognized as enrollment stabilizes and the corresponding attendance is demonstrated. The projection therefore, represents financial upside rather than resources currently available for expenditure commitments.

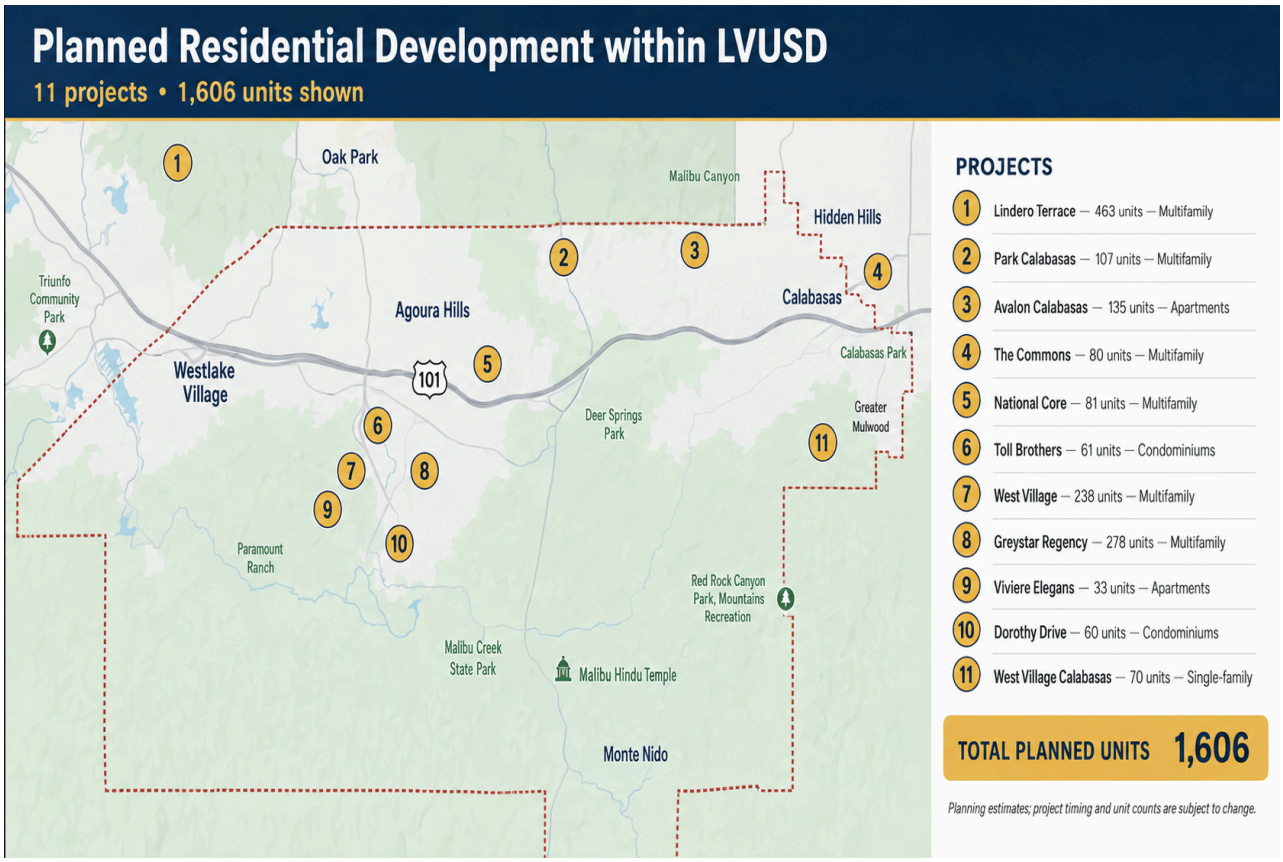
Fiscal Year	Current Projection	Enrollment Scenario	Additional Revenue
2026–27	$123,258,499	$124,498,839	**+$1,240,340**
2027–28	$125,496,524	$128,586,213	**+$3,089,689**
2028–29	$129,759,496	$131,521,170	**+$1,761,674**
2029–30	$132,262,543	$135,203,953	**+$2,941,410**
2030–31	$135,006,047	$138,008,692	**+$3,002,645**
Five-Year Total			**+$12,035,758**

Housing and Development

The District's long-range outlook also recognizes a substantial pipeline of residential development within its boundaries. The projects currently identified represent more than 1,600 planned housing units, concentrated primarily in multifamily, apartment, and condominium developments along the Agoura Hills and Calabasas corridor. Although these projects will be completed on different schedules, and some remain subject to approvals, construction timing, and market conditions, the overall scale represents a meaningful potential source of future resident enrollment.

The enrollment effect cannot be determined from housing units alone. Student generation varies based on the type of housing, number of bedrooms, affordability, occupancy, and the timing at which units become available. Because the planned development is predominantly multifamily, the student yield per unit may be lower than for comparable single-family development. Even so, the combined volume could help stabilize or increase enrollment and average daily attendance over time, particularly when considered alongside the District's current enrollment strength.

The potential impact extends beyond revenue. Depending on where and when students enroll, the developments may affect school capacity, staffing, class size, transportation, special education, aftercare, and other student services. The District will continue monitoring project approvals, construction schedules, occupancy, and student-generation patterns so that future budget and facilities decisions remain aligned with actual enrollment.



Multiyear Projections

A Multiyear Projection (MYP) is not a requirement of Unaudited Actuals. However, with the completion of the AB 1200 disclosure, new funding information received since the budget was adopted, and the availability of the 2025-26 Unaudited Actuals, assumptions were developed to provide an updated three-year financial outlook. This projection is intended to bring these separate financial developments together and show their combined effect on the District's current-year budget, fund balance, and ability to maintain the required reserve through 2028-29.

The projection begins with the actual 2025-26 General Fund ending balance of approximately $22.5 million established through Unaudited Actuals. This replaces the lower estimated beginning balance used in earlier budget projections. The MYP also incorporates updated State Budget revenues and the full current-year and continuing costs of the negotiated compensation agreements disclosed through AB 1200. As a result, the projection reflects both the District's stronger starting position and the full expenditure obligations known at this time.

The MYP uses conservative assumptions for enrollment, attendance, staffing, and ongoing revenues that have not factored in the 2026-27 actual enrollment counts around 10,050 students. The counts currently reflect 9824 students with a 1% decline each year. It also recognizes that several current-year resources are one-time in nature and cannot be assumed to continue in the outyears. Fund 17 is used only when necessary to maintain the 3% reserve minimum. No Fund 17 transfer is required in 2026-27, and the transfers projected in 2027-28 and 2028-29 have been limited to the minimum amounts needed to meet the reserve requirement.

Revenue and Other Financing Sources

Total revenues and other financing sources are projected at approximately $176.9 million in 2026-27, $175.3 million in 2027-28, and $176.2 million in 2028-29. These totals include transfers from Fund 17 of approximately $6.2 million in 2027-28 and $2.9 million in 2028-29. Excluding those transfers, operating revenues decline more significantly after the current year before beginning to recover through growth in LCFF funding.

LCFF remains the District's largest ongoing revenue source and is projected to increase from approximately $123.3 million in 2026-27 to $129.8 million in 2028-29. This growth provides some additional ongoing support, but it is not sufficient to offset the expiration of one-time state funding and the District's continuing expenditure commitments. Federal and local revenues are projected to remain relatively stable throughout the three-year period.

Other state revenue decreases from approximately $32.8 million in 2026-27 to $22.6 million in each projected year. The decrease is primarily related to the current-year recognition and planned use of one-time funding, including the approximately $8.7 million Student Support and Professional Development Block Grant (SSPDBG). The full allocation is budgeted in 2026-27 for eligible costs, including rising retirement and employee-benefit expenses, and no unspent SSPDBG balance is assumed to carry forward into the subsequent years.

The Fund 17 transfers shown in the projection should not be viewed as new operating revenue. They represent the use of resources accumulated in a separate reserve fund to support the General Fund. The $6.2 million transfer in 2027-28 and $2.9 million transfer in 2028-29 are the minimum amounts necessary to maintain the 3% reserve in those years. Without these transfers, the General Fund would fall below the required reserve beginning in 2027-28.

Revenue Source	2026-27	2027-28	2028-29
LCFF Sources	$123,258,499	$125,496,524	$129,759,496
Federal Revenue	3,705,078	3,830,797	3,714,669
Other State Revenue	32,783,140	22,567,753	22,567,753
Other Local Revenue	17,191,363	17,191,362	17,191,362
Fund 17 Transfer	—	6,183,582	2,926,931
Total Revenues and Other Sources	$176,938,080	$175,270,018	$176,160,211

Expenditures
Total expenditures are projected at approximately $178.390 million in 2026-27, $177.645 million in 2027-28, and $178.145 million in 2028-29. The 2026-27 amount reflects the full AB 1200 expenditure projection and replaces earlier assumptions that did not fully align with the completed disclosure. The negotiated compensation costs are also carried into the outyears so that the projection reflects their continuing impact rather than treating them as a one-year expense.

Salaries and employee benefits total approximately $145.6 million in 2026-27 and represent approximately 82% of General Fund expenditures. These costs remain near $144.4 million in each of the two subsequent years. The modest decline after 2026-27 does not represent the removal of the AB 1200 agreements. Rather, it reflects the combined effect of staffing assumptions, expenditure adjustments, and changes in projected benefit costs while retaining the continuing compensation obligations.

Services and other operating expenditures increase from approximately $24.6 million in 2026-27 to $25.6 million by 2028-29. Books and supplies, capital outlay, and other outgoing remain comparatively stable. Because the District's expenditure base is largely composed of ongoing salaries, benefits, and contracted services, the budget has limited short-term flexibility without changes to staffing, programs, service levels, or other continuing commitments.

Although total expenditures remain relatively level over the three-year period, ongoing operating revenues do not fully support the expenditure base. The expiration of one-time revenues contributes to projected operating deficits in all three years. This distinction is important: the District can maintain the minimum reserve during the projection period, but the underlying difference between recurring revenues and recurring expenditures remains unresolved.

Expenditure Category	2026-27	2027-28	2028-29
Certificated Salaries	$67,964,300	$67,658,946	$68,202,457
Classified Salaries	31,527,615	31,337,387	31,299,435
Employee Benefits	46,118,256	45,447,609	44,905,529
Books and Supplies	7,305,298	7,225,433	7,293,653
Services and Other Operating Expenditures	24,615,726	25,086,334	25,554,852
Capital Outlay	492,302	492,301	492,301
Other Outgo	511,771	541,854	541,854
Direct Support/Indirect Costs	(145,229)	(145,229)	(145,229)
Total Expenditures	$178,390,039	$177,644,636	$178,144,853

Fund Balance and Reserve

The General Fund begins 2026-27 with approximately $22.5 million, based on the 2025-26 Unaudited Actuals. After a projected operating deficit of approximately $1.5 million, the 2026-27 ending balance is approximately $21.0 million. This includes approximately $15.2 million in restricted resources and $5.9 million in available unrestricted reserves.

The available unrestricted reserve equals approximately 3.28% of expenditures in 2026-27, exceeding the 3% minimum by approximately $504,000. Because of the stronger Unaudited Actuals beginning balance, no Fund 17 transfer is required in the current year. This is an improvement over earlier projections that were based on a lower estimated beginning fund balance.

In 2027-28, the District projects a General Fund operating deficit of approximately $2.37 million after including a $6.18 million Fund 17 transfer. The resulting General Fund ending balance is approximately $18.7 million, of which approximately $5.33 million is available for the reserve. This places the District at the 3% minimum. The Fund 17 transfer has been calibrated to the minimum whole-dollar amount necessary to meet that requirement.

In 2028-29, the District projects another operating deficit of approximately $1.98 million after including a $2.93 million Fund 17 transfer. The General Fund ending balance declines to approximately $16.7 million, with approximately $5.34 million available to meet the 3% reserve requirement. As in the prior year, the transfer is limited to the amount necessary to reach the minimum reserve and does not provide an additional cushion above that level.

Restricted fund balance is also projected to decline, from approximately $15.2 million in 2026-27 to $11.3 million in 2028-29, as restricted resources are used for their designated purposes. At the same time, the unrestricted reserve is maintained at approximately $5.3 million only through the use of Fund 17 in the outyears. The combined result is a General Fund balance that declines by approximately $5.8 million from the beginning of 2026-27 through the end of 2028-29.

Fund Balance Measure	2026-27	2027-28	2028-29
Beginning General Fund Balance	$22,492,018	$21,040,059	$18,665,441
Net Increase/(Decrease)	(1,451,959)	(2,374,618)	(1,984,642)
Ending General Fund Balance	$21,040,059	$18,665,441	$16,680,799
Fund 17 Transfer Included Above	—	$6,183,582	$2,926,931
Restricted Ending Balance	$15,184,077	$13,336,102	$11,336,453
Available Unrestricted Reserve	$5,855,982	$5,329,339	$5,344,346
Required 3% Reserve	$5,351,701	$5,329,339	$5,344,346
Reserve Percentage	3.28%	3.00%	3.00%
Amount Above Minimum	$504,281	$0	$0

Overall Fiscal Outlook

The updated projection demonstrates that the District can maintain the required 3% reserve throughout the three-year period. The stronger Unaudited Actuals beginning balance allows the District to absorb the full $178.390 million AB 1200 expenditure projection in 2026-27 without transferring resources from Fund 17. This provides a stronger current-year position than was reflected in the earlier budget projections.

However, the projection also shows that the stronger beginning balance does not eliminate the underlying structural imbalance. The District continues to spend more than it receives in ongoing operating revenue, and approximately $9.11 million must be transferred from Fund 17 during the two projected years to maintain the minimum reserve. These transfers preserve short-term solvency but do not correct the recurring difference between revenues and expenditures. That said, this budget continues to be built on a very conservative foundation and outcomes will be even more favorable when enrollment is recorded at First Interim.

The District therefore remains financially solvent throughout the MYP period, but with a diminishing margin for uncertainty. By 2027-28 and 2028-29, the unrestricted reserve is essentially equal to the required minimum, leaving little capacity to absorb revenue shortfalls, enrollment changes, unexpected expenditures, or additional ongoing commitments. The updated MYP provides time to address the imbalance, but it also underscores the need for continued monitoring and the development of sustainable adjustments before the available Fund 17 resources are depleted.

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.95%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	
	Adjusted Appropriations Limit	
	Appropriations Subject to Limit	
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.80%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Aug 25, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Daniel Stepenosky, Ed.D. Title: Superintendent

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Debra Duardo Title: Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Dr. Debra Duardo	Dr. Ryan Gleason
Name	Name
Superintendent	Associate Superintendent, CBO
Title	Title
562-922-6133	818-880-4000
Telephone	Telephone
duardo_debra@lacoe.edu	rgleason@lvusd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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	117,922,811.19	0.00	117,922,811.19	123,258,499.00	0.00	123,258,499.00	4.5%
2) Federal Revenue		8100-8299	0.00	3,928,409.82	3,928,409.82	0.00	3,705,078.00	3,705,078.00	-5.7%
3) Other State Revenue		8300-8599	3,159,448.76	24,684,925.72	27,844,374.48	3,123,415.00	29,659,725.00	32,783,140.00	17.7%
4) Other Local Revenue		8600-8799	13,033,680.00	5,426,718.27	18,460,398.27	10,098,512.00	7,092,851.00	17,191,363.00	-6.9%
5) TOTAL, REVENUES			134,115,939.95	34,040,053.81	168,155,993.76	136,480,426.00	40,457,654.00	176,938,080.00	5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	50,650,377.85	16,903,923.37	67,554,301.22	50,233,296.12	17,731,003.97	67,964,300.09	0.6%
2) Classified Salaries		2000-2999	16,872,836.11	13,766,000.02	30,638,836.13	17,556,936.76	13,970,678.19	31,527,614.95	2.9%
3) Employee Benefits		3000-3999	26,237,359.45	18,679,685.33	44,917,044.78	18,991,970.90	27,126,284.86	46,118,255.76	2.7%
4) Books and Supplies		4000-4999	2,005,981.90	5,356,743.47	7,362,725.37	2,449,201.00	4,856,097.00	7,305,298.00	-0.8%
5) Services and Other Operating Expenditures		5000-5999	12,977,922.59	11,107,657.92	24,085,580.51	12,986,633.00	11,629,093.00	24,615,726.00	2.2%
6) Capital Outlay		6000-6999	153,376.31	452,140.53	605,516.84	178,920.00	313,382.00	492,302.00	-18.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,799.00	183,979.88	198,778.88	11,771.00	500,000.00	511,771.00	157.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,446,457.31)	4,300,423.24	(146,034.07)	(3,480,909.00)	3,335,680.00	(145,229.00)	-0.6%
9) TOTAL, EXPENDITURES			104,466,195.90	70,750,553.76	175,216,749.66	98,927,819.78	79,462,219.02	178,390,038.80	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,649,744.05	(36,710,499.95)	(7,060,755.90)	37,552,606.22	(39,004,565.02)	(1,451,958.80)	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,834,829.85	0.00	1,834,829.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,277,559.94	0.00	4,277,559.94	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,314,275.52)	37,314,275.52	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,757,005.61)	37,314,275.52	(2,442,730.09)	(38,081,255.00)	38,081,255.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,107,261.56)	603,775.57	(9,503,485.99)	(528,648.78)	(923,310.02)	(1,451,958.80)	-84.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,823,685.59	15,503,611.06	31,327,296.65	6,384,631.03	16,107,386.63	22,492,017.66	-28.2%
b) Audit Adjustments		9793	668,207.00	0.00	668,207.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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) As of July 1 - Audited (F1a + F1b)			16,491,892.59	15,503,611.06	31,995,503.65	6,384,631.03	16,107,386.63	22,492,017.66	-29.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,491,892.59	15,503,611.06	31,995,503.65	6,384,631.03	16,107,386.63	22,492,017.66	-29.7%
2) Ending Balance, June 30 (E + F1e)			6,384,631.03	16,107,386.63	22,492,017.66	5,855,982.25	15,184,076.61	21,040,058.86	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	130,398.74	0.00	130,398.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	154,363.34	71,294.36	225,657.70	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	16,036,092.27	16,036,092.27	0.00	15,184,076.61	15,184,076.61	-5.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,074,868.95	0.00	6,074,868.95	5,855,982.25	0.00	5,855,982.25	-3.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,647,563.89	13,770,263.37	23,417,827.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	(523,524.09)	0.00	(523,524.09)				
b) in Banks		9120	183,697.93	47,604.68	231,302.61				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	522,333.81	1,293,977.27	1,816,311.08				
4) Due from Grantor Government		9290	2,836,082.49	5,351,915.23	8,187,997.72				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	130,398.74	0.00	130,398.74				
7) Prepaid Expenditures		9330	154,363.34	71,294.36	225,657.70				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	4,532,775.00	0.00	4,532,775.00				
10) TOTAL, ASSETS			17,508,691.11	20,535,054.91	38,043,746.02				
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	6,687,374.08	3,544,262.78	10,231,636.86				
2) Due to Grantor Governments		9590	0.00	47,132.33	47,132.33				
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	299,000.00	836,273.17	1,135,273.17				
6) TOTAL, LIABILITIES			6,986,374.08	4,427,668.28	11,414,042.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	4,137,686.00	0.00	4,137,686.00				
2) TOTAL, DEFERRED INFLOWS			4,137,686.00	0.00	4,137,686.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,384,631.03	16,107,386.63	22,492,017.66				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	44,176,215.63	0.00	44,176,215.63	50,832,472.00	0.00	50,832,472.00	15.1%
Education Protection Account State Aid - Current Year		8012	1,879,306.00	0.00	1,879,306.00	1,881,136.00	0.00	1,881,136.00	0.1%
State Aid - Prior Years		8019	442,220.00	0.00	442,220.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	220,875.66	0.00	220,875.66	221,017.00	0.00	221,017.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	765.11	0.00	765.11	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	59,610,205.92	0.00	59,610,205.92	58,319,726.00	0.00	58,319,726.00	-2.2%
Unsecured Roll Taxes		8042	1,880,701.21	0.00	1,880,701.21	1,871,995.00	0.00	1,871,995.00	-0.5%
Prior Years' Taxes		8043	1,340,098.78	0.00	1,340,098.78	1,617,158.00	0.00	1,617,158.00	20.7%
Supplemental Taxes		8044	651,872.33	0.00	651,872.33	591,080.00	0.00	591,080.00	-9.3%
Education Revenue Augmentation Fund (ERAF)		8045	7,180,464.85	0.00	7,180,464.85	7,399,621.00	0.00	7,399,621.00	3.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	513,701.59	0.00	513,701.59	524,294.00	0.00	524,294.00	2.1%
Penalties and Interest from Delinquent Taxes		8048	26,384.11	0.00	26,384.11	0.00	0.00	0.00	-100.0%
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			117,922,811.19	0.00	117,922,811.19	123,258,499.00	0.00	123,258,499.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			117,922,811.19	0.00	117,922,811.19	123,258,499.00	0.00	123,258,499.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,390,411.87	2,390,411.87	0.00	2,300,929.00	2,300,929.00	-3.7%
Special Education Discretionary Grants		8182	0.00	173,344.00	173,344.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		970,995.49	970,995.49		923,628.00	923,628.00	-4.9%
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		181,761.00	181,761.00		185,511.00	185,511.00	2.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		59,795.00	59,795.00		54,905.00	54,905.00	-8.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		62,140.00	62,140.00		60,704.00	60,704.00	-2.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	89,962.46	89,962.46	0.00	179,401.00	179,401.00	99.4%
TOTAL, FEDERAL REVENUE			0.00	3,928,409.82	3,928,409.82	0.00	3,705,078.00	3,705,078.00	-5.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		8,626,022.00	8,626,022.00		8,208,926.00	8,208,926.00	-4.8%
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	332,661.02	332,661.02	0.00	310,000.00	310,000.00	-6.8%
Mandated Costs Reimbursements		8550	478,438.00	0.00	478,438.00	477,788.00	0.00	477,788.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	1,786,896.76	807,107.65	2,594,004.41	1,764,036.00	779,890.00	2,543,926.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,892,300.00	1,892,300.00		1,891,702.00	1,891,702.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		584,138.00	584,138.00		584,138.00	584,138.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,416,411.00	1,416,411.00		1,415,406.00	1,415,406.00	-0.1%
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	894,114.00	11,026,286.05	11,920,400.05	881,591.00	16,469,663.00	17,351,254.00	45.6%
TOTAL, OTHER STATE REVENUE			3,159,448.76	24,684,925.72	27,844,374.48	3,123,415.00	29,659,725.00	32,783,140.00	17.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,254,119.58	0.00	2,254,119.58	2,233,600.00	0.00	2,233,600.00	-0.9%
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	747,807.04	747,807.04	0.00	679,414.00	679,414.00	-9.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,802,846.27	0.00	1,802,846.27	1,786,844.00	0.00	1,786,844.00	-0.9%
Interest		8660	814,930.92	0.00	814,930.92	625,127.00	0.00	625,127.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	261,354.52	0.00	261,354.52	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	237,500.00	0.00	237,500.00	237,500.00	0.00	237,500.00	0.0%
Transportation Fees From Individuals		8675	482,531.27	0.00	482,531.27	320,000.00	0.00	320,000.00	-33.7%
Interagency Services		8677	0.00	54,714.80	54,714.80	0.00	78,861.00	78,861.00	44.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,374,875.43	4,624,196.43	8,999,071.86	4,567,597.00	6,334,576.00	10,902,173.00	21.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	305,522.01	0.00	305,522.01	327,844.00	0.00	327,844.00	7.3%
All Other Transfers In		8781-8783	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,033,680.00	5,426,718.27	18,460,398.27	10,098,512.00	7,092,851.00	17,191,363.00	-6.9%
TOTAL, REVENUES			134,115,939.95	34,040,053.81	168,155,993.76	136,480,426.00	40,457,654.00	176,938,080.00	5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,795,442.56	12,121,581.26	54,917,023.82	42,586,351.41	13,056,298.60	55,642,650.01	1.3%
Certificated Pupil Support Salaries		1200	2,814,214.69	2,631,959.24	5,446,173.93	2,791,934.19	2,540,243.00	5,332,177.19	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,029,281.32	1,976,683.16	7,005,964.48	4,840,802.52	2,001,491.37	6,842,293.89	-2.3%
Other Certificated Salaries		1900	11,439.28	173,699.71	185,138.99	14,208.00	132,971.00	147,179.00	-20.5%
TOTAL, CERTIFICATED SALARIES			50,650,377.85	16,903,923.37	67,554,301.22	50,233,296.12	17,731,003.97	67,964,300.09	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,961,203.85	8,084,770.50	11,045,974.35	3,114,251.88	8,211,113.16	11,325,365.04	2.5%
Classified Support Salaries		2200	4,967,542.41	3,388,083.23	8,355,625.64	5,372,103.74	3,135,407.57	8,507,511.31	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,091,710.05	438,668.44	1,530,378.49	1,061,591.28	769,388.14	1,830,979.42	19.6%
Clerical, Technical and Office Salaries		2400	5,307,285.13	450,249.70	5,757,534.83	5,333,768.97	283,430.32	5,617,199.29	-2.4%
Other Classified Salaries		2900	2,545,094.67	1,404,228.15	3,949,322.82	2,675,220.89	1,571,339.00	4,246,559.89	7.5%
TOTAL, CLASSIFIED SALARIES			16,872,836.11	13,766,000.02	30,638,836.13	17,556,936.76	13,970,678.19	31,527,614.95	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,587,553.84	9,176,670.76	18,764,224.60	1,919,740.87	16,976,212.94	18,895,953.81	0.7%
PERS		3201-3202	3,936,400.75	3,374,785.53	7,311,186.28	4,217,064.52	3,413,451.41	7,630,515.93	4.4%
OASDI/Medicare/Alternative		3301-3302	1,984,034.01	1,225,647.01	3,209,681.02	1,550,018.04	1,938,058.61	3,488,076.65	8.7%
Health and Welfare Benefits		3401-3402	7,119,944.14	3,646,494.00	10,766,438.14	7,381,988.55	3,630,669.45	11,012,658.00	2.3%
Unemployment Insurance		3501-3502	32,990.44	14,246.09	47,236.53	35,743.26	14,767.45	50,510.71	6.9%
Workers' Compensation		3601-3602	2,656,980.74	1,166,287.90	3,823,268.64	2,732,535.65	1,081,206.33	3,813,741.98	-0.2%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	539,028.57	0.00	539,028.57	760,210.14	0.00	760,210.14	41.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	380,426.96	75,554.04	455,981.00	394,669.87	71,918.67	466,588.54	2.3%
TOTAL, EMPLOYEE BENEFITS			26,237,359.45	18,679,685.33	44,917,044.78	18,991,970.90	27,126,284.86	46,118,255.76	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,283.99	2,420,015.85	2,451,299.84	32,664.00	1,426,150.00	1,458,814.00	-40.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,586,015.43	2,403,627.89	3,989,643.32	2,055,018.00	2,619,536.00	4,674,554.00	17.2%
Noncapitalized Equipment		4400	388,682.48	478,947.02	867,629.50	361,519.00	671,676.00	1,033,195.00	19.1%
Food		4700	0.00	54,152.71	54,152.71	0.00	138,735.00	138,735.00	156.2%
TOTAL, BOOKS AND SUPPLIES			2,005,981.90	5,356,743.47	7,362,725.37	2,449,201.00	4,856,097.00	7,305,298.00	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,499,659.60	1,830,805.76	3,330,465.36	1,500,000.00	1,616,029.00	3,116,029.00	-6.4%
Travel and Conferences		5200	153,352.51	283,814.20	437,166.71	143,228.00	347,382.00	490,610.00	12.2%
Dues and Memberships		5300	84,337.99	2,196.21	86,534.20	96,718.00	2,329.00	99,047.00	14.5%
Insurance		5400 - 5499	2,019,016.39	0.00	2,019,016.39	1,988,892.00	0.00	1,988,892.00	-1.5%
Operations and Housekeeping Services		5500	3,731,671.87	0.00	3,731,671.87	2,940,459.00	0.00	2,940,459.00	-21.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,484.92	684,495.52	1,349,980.44	700,054.00	786,329.00	1,486,383.00	10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,609,254.77	8,263,044.23	12,872,299.00	5,444,559.00	8,845,876.00	14,290,435.00	11.0%
Communications		5900	215,144.54	43,302.00	258,446.54	172,723.00	31,148.00	203,871.00	-21.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,977,922.59	11,107,657.92	24,085,580.51	12,986,633.00	11,629,093.00	24,615,726.00	2.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	60,123.75	37,570.58	97,694.33	71,513.00	11,995.00	83,508.00	-14.5%
Buildings and Improvements of Buildings		6200	0.00	200,147.91	200,147.91	0.00	180,029.00	180,029.00	-10.1%
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	93,252.56	214,422.04	307,674.60	107,407.00	121,358.00	228,765.00	-25.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
TOTAL, CAPITAL OUTLAY			153,376.31	452,140.53	605,516.84	178,920.00	313,382.00	492,302.00	-18.7%
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	16,000.26	16,000.26	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	14,799.00	167,979.62	182,778.62	11,771.00	500,000.00	511,771.00	180.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,799.00	183,979.88	198,778.88	11,771.00	500,000.00	511,771.00	157.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,300,423.24)	4,300,423.24	0.00	(3,335,680.00)	3,335,680.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(146,034.07)	0.00	(146,034.07)	(145,229.00)	0.00	(145,229.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,446,457.31)	4,300,423.24	(146,034.07)	(3,480,909.00)	3,335,680.00	(145,229.00)	-0.6%
TOTAL, EXPENDITURES			104,466,195.90	70,750,553.76	175,216,749.66	98,927,819.78	79,462,219.02	178,390,038.80	1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,834,829.85	0.00	1,834,829.85	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,834,829.85	0.00	1,834,829.85	0.00	0.00	0.00	-100.0%
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	4,277,559.94	0.00	4,277,559.94	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,277,559.94	0.00	4,277,559.94	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(37,314,275.52)	37,314,275.52	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,314,275.52)	37,314,275.52	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(39,757,005.61)	37,314,275.52	(2,442,730.09)	(38,081,255.00)	38,081,255.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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	117,922,811.19	0.00	117,922,811.19	123,258,499.00	0.00	123,258,499.00	4.5%
2) Federal Revenue		8100-8299	0.00	3,928,409.82	3,928,409.82	0.00	3,705,078.00	3,705,078.00	-5.7%
3) Other State Revenue		8300-8599	3,159,448.76	24,684,925.72	27,844,374.48	3,123,415.00	29,659,725.00	32,783,140.00	17.7%
4) Other Local Revenue		8600-8799	13,033,680.00	5,426,718.27	18,460,398.27	10,098,512.00	7,092,851.00	17,191,363.00	-6.9%
5) TOTAL, REVENUES			134,115,939.95	34,040,053.81	168,155,993.76	136,480,426.00	40,457,654.00	176,938,080.00	5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		63,929,803.45	45,620,076.97	109,549,880.42	55,858,125.81	55,284,912.03	111,143,037.84	1.5%
2) Instruction - Related Services	2000-2999		14,120,447.71	5,510,902.58	19,631,350.29	14,647,224.24	4,588,084.29	19,235,308.53	-2.0%
3) Pupil Services	3000-3999		6,682,710.23	7,930,918.29	14,613,628.52	6,877,840.75	7,324,611.22	14,202,451.97	-2.8%
4) Ancillary Services	4000-4999		424,506.48	639,595.19	1,064,101.67	371,096.33	792,664.28	1,163,760.61	9.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,563,861.83	4,469,821.33	13,033,683.16	10,451,028.56	3,659,204.82	14,110,233.38	8.3%
8) Plant Services	8000-8999		10,728,667.20	6,395,259.52	17,123,926.72	10,710,733.09	7,312,742.38	18,023,475.47	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	16,199.00	183,979.88	200,178.88	11,771.00	500,000.00	511,771.00	155.7%
10) TOTAL, EXPENDITURES			104,466,195.90	70,750,553.76	175,216,749.66	98,927,819.78	79,462,219.02	178,390,038.80	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,649,744.05	(36,710,499.95)	(7,060,755.90)	37,552,606.22	(39,004,565.02)	(1,451,958.80)	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,834,829.85	0.00	1,834,829.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,277,559.94	0.00	4,277,559.94	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,314,275.52)	37,314,275.52	0.00	(38,081,255.00)	38,081,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,757,005.61)	37,314,275.52	(2,442,730.09)	(38,081,255.00)	38,081,255.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,107,261.56)	603,775.57	(9,503,485.99)	(528,648.78)	(923,310.02)	(1,451,958.80)	-84.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,823,685.59	15,503,611.06	31,327,296.65	6,384,631.03	16,107,386.63	22,492,017.66	-28.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	668,207.00	0.00	668,207.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,491,892.59	15,503,611.06	31,995,503.65	6,384,631.03	16,107,386.63	22,492,017.66	-29.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,491,892.59	15,503,611.06	31,995,503.65	6,384,631.03	16,107,386.63	22,492,017.66	-29.7%
2) Ending Balance, June 30 (E + F1e)			6,384,631.03	16,107,386.63	22,492,017.66	5,855,982.25	15,184,076.61	21,040,058.86	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	130,398.74	0.00	130,398.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	154,363.34	71,294.36	225,657.70	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	16,036,092.27	16,036,092.27	0.00	15,184,076.61	15,184,076.61	-5.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,074,868.95	0.00	6,074,868.95	5,855,982.25	0.00	5,855,982.25	-3.6%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,395,366.99	1,257,269.76
6019	Student Support and Professional Development Discretionary Block Grant	2,876,065.00	2,876,065.00
6300	Lottery: Instructional Materials	1,689,188.17	1,121,335.17
6383	Golden State Pathways Program	827,937.92	616,937.45
6547	Special Education Early Intervention Preschool Grant	623,262.33	812,787.12
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	811,059.02	611,522.31
7034	Child Nutrition: Commercial Dishwasher Grant	0.00	310,000.00
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	321,434.64	321,434.64
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	10,596.38	10,596.38
7435	Learning Recovery Emergency Block Grant	2,156,140.87	0.00
7810	Other Restricted State	27,620.00	44,336.37
9010	Other Restricted Local	5,297,420.95	7,201,792.41
Total, Restricted Balance		16,036,092.27	15,184,076.61

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,053,978.55	2,730,358.00	32.9%
5) TOTAL, REVENUES			2,053,978.55	2,730,358.00	32.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	84,477.14	73,801.00	-12.6%
2) Classified Salaries		2000-2999	10,556.41	2,814.00	-73.3%
3) Employee Benefits		3000-3999	22,223.83	21,501.00	-3.3%
4) Books and Supplies		4000-4999	517,383.57	606,561.00	17.2%
5) Services and Other Operating Expenditures		5000-5999	1,270,338.19	1,682,056.00	32.4%
6) Capital Outlay		6000-6999	17,971.94	9,381.00	-47.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,922,951.08	2,396,114.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,027.47	334,244.00	155.1%
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)			131,027.47	334,244.00	155.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,244.76	1,592,272.23	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,244.76	1,592,272.23	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,244.76	1,592,272.23	9.0%
2) Ending Balance, June 30 (E + F1e)			1,592,272.23	1,926,516.23	21.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	40,491.97	0.00	-100.0%
Prepaid Items		9713	61,282.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,489,747.76	1,926,516.23	29.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	1,522,977.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,651.13)		
b) in Banks		9120	4,501.57		
c) in Revolving Cash Account		9130	750.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,093.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	40,491.97		
7) Prepaid Expenditures		9330	61,282.50		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,624,446.57		
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	32,174.34		
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			32,174.34		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,592,272.23		
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	49,734.32	18,515.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,548.48	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,001,695.75	2,711,843.00	35.5%
TOTAL, REVENUES			2,053,978.55	2,730,358.00	32.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	84,477.14	73,801.00	-12.6%
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			84,477.14	73,801.00	-12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	748.80	0.00	-100.0%
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	9,807.61	2,814.00	-71.3%
TOTAL, CLASSIFIED SALARIES			10,556.41	2,814.00	-73.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,039.39	13,434.00	-10.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	763.84	756.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	2,310.02	1,454.00	-37.1%
Health and Welfare Benefits		3401-3402	325.59	0.00	-100.0%
Unemployment Insurance		3501-3502	46.34	38.00	-18.0%
Workers' Compensation		3601-3602	3,687.35	5,819.00	57.8%
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	51.30	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			22,223.83	21,501.00	-3.3%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	475,289.64	585,690.00	23.2%
Noncapitalized Equipment		4400	42,093.93	20,871.00	-50.4%
TOTAL, BOOKS AND SUPPLIES			517,383.57	606,561.00	17.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,270,338.19	1,682,056.00	32.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,270,338.19	1,682,056.00	32.4%
CAPITAL OUTLAY					
Equipment		6400	17,971.94	9,381.00	-47.8%
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			17,971.94	9,381.00	-47.8%
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			1,922,951.08	2,396,114.00	24.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Unaudited 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 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,053,978.55	2,730,358.00	32.9%
5) TOTAL, REVENUES			2,053,978.55	2,730,358.00	32.9%
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		1,922,951.08	2,396,114.00	24.6%
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			1,922,951.08	2,396,114.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,027.47	334,244.00	155.1%
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)			131,027.47	334,244.00	155.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,244.76	1,592,272.23	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,244.76	1,592,272.23	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,244.76	1,592,272.23	9.0%
2) Ending Balance, June 30 (E + F1e)			1,592,272.23	1,926,516.23	21.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	40,491.97	0.00	-100.0%
Prepaid Items		9713	61,282.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,489,747.76	1,926,516.23	29.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	1,489,747.76	1,926,516.23
Total, Restricted Balance		1,489,747.76	1,926,516.23

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	992,598.42	1,198,329.00	20.7%
3) Other State Revenue		8300-8599	2,780,433.13	3,302,760.00	18.8%
4) Other Local Revenue		8600-8799	248,211.25	226,971.00	-8.6%
5) TOTAL, REVENUES			4,021,242.80	4,728,060.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	104,056.74	8,824.00	-91.5%
2) Classified Salaries		2000-2999	1,330,865.67	1,214,321.00	-8.8%
3) Employee Benefits		3000-3999	639,519.74	558,902.00	-12.6%
4) Books and Supplies		4000-4999	1,257,551.83	1,321,411.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	161,219.00	192,084.00	19.1%
6) Capital Outlay		6000-6999	175,464.32	188,844.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	146,034.07	145,229.00	-0.6%
9) TOTAL, EXPENDITURES			3,814,711.37	3,629,615.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,531.43	1,098,445.00	431.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,531.43	1,098,445.00	431.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,816.40	4,043,347.83	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,816.40	4,043,347.83	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,816.40	4,043,347.83	5.4%
2) Ending Balance, June 30 (E + F1e)			4,043,347.83	5,141,792.83	27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,150.69	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	3,999,197.14	5,077,028.83	27.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	64,764.00	New
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	3,644,196.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(78,127.93)		
b) in Banks		9120	2,504.43		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,314.38		
4) Due from Grantor Government		9290	531,629.24		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	44,150.69		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,176,667.23		
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	133,319.40		
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			133,319.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,043,347.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	992,598.42	1,198,329.00	20.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			992,598.42	1,198,329.00	20.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,780,433.13	3,302,760.00	18.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,780,433.13	3,302,760.00	18.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	123,624.29	110,176.00	-10.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,016.60	116,795.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,570.36	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			248,211.25	226,971.00	-8.6%
TOTAL, REVENUES			4,021,242.80	4,728,060.00	17.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	104,056.74	8,824.00	-91.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			104,056.74	8,824.00	-91.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	733,129.26	672,189.00	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	489,138.23	426,596.00	-12.8%
Clerical, Technical and Office Salaries		2400	108,598.18	115,536.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,330,865.67	1,214,321.00	-8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,874.94	1,677.00	-91.6%
PERS		3201-3202	286,167.04	263,595.00	-7.9%
OASDI/Medicare/Alternative		3301-3302	101,326.63	92,914.00	-8.3%
Health and Welfare Benefits		3401-3402	168,959.99	149,357.00	-11.6%
Unemployment Insurance		3501-3502	702.19	610.00	-13.1%
Workers' Compensation		3601-3602	55,969.85	43,712.00	-21.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,519.10	7,037.00	7.9%
TOTAL, EMPLOYEE BENEFITS			639,519.74	558,902.00	-12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109,938.47	169,474.00	54.2%
Noncapitalized Equipment		4400	9,788.59	111,858.00	1,042.7%
Food		4700	1,137,824.77	1,040,079.00	-8.6%
TOTAL, BOOKS AND SUPPLIES			1,257,551.83	1,321,411.00	5.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,793.70	14,290.00	-14.9%
Dues and Memberships		5300	843.03	979.00	16.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,094.18	111,693.00	32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,984.89	62,901.00	10.4%
Communications		5900	2,503.20	2,221.00	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,219.00	192,084.00	19.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	75,520.50	85,410.00	13.1%
Equipment		6400	99,943.82	103,434.00	3.5%
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			175,464.32	188,844.00	7.6%
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	146,034.07	145,229.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,034.07	145,229.00	-0.6%
TOTAL, EXPENDITURES			3,814,711.37	3,629,615.00	-4.9%
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 Unaudited 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 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	992,598.42	1,198,329.00	20.7%
3) Other State Revenue		8300-8599	2,780,433.13	3,302,760.00	18.8%
4) Other Local Revenue		8600-8799	248,211.25	226,971.00	-8.6%
5) TOTAL, REVENUES			4,021,242.80	4,728,060.00	17.6%
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		3,593,156.80	3,398,976.00	-5.4%
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		146,034.07	145,229.00	-0.6%
8) Plant Services	8000-8999		75,520.50	85,410.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,814,711.37	3,629,615.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			206,531.43	1,098,445.00	431.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,531.43	1,098,445.00	431.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,816.40	4,043,347.83	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,816.40	4,043,347.83	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,816.40	4,043,347.83	5.4%
2) Ending Balance, June 30 (E + F1e)			4,043,347.83	5,141,792.83	27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,150.69	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	3,999,197.14	5,077,028.83	27.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	64,764.00	New
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 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,811,189.54	4,859,021.23
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	188,007.60	188,007.60
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	0.00	30,000.00
Total, Restricted Balance		3,999,197.14	5,077,028.83

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	396,929.17	0.00	-100.0%
5) TOTAL, REVENUES			396,929.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			396,929.17	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,896,929.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,839,066.71	17,735,995.88	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,839,066.71	17,735,995.88	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,839,066.71	17,735,995.88	19.5%
2) Ending Balance, June 30 (E + F1e)			17,735,995.88	17,735,995.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,735,995.88	17,735,995.88	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	17,991,547.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(385,720.78)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	130,169.31		
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			17,735,995.88		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			17,735,995.88		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	408,418.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,489.59)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			396,929.17	0.00	-100.0%
TOTAL, REVENUES			396,929.17	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	396,929.17	0.00	-100.0%
5) TOTAL, REVENUES			396,929.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			396,929.17	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,896,929.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,839,066.71	17,735,995.88	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,839,066.71	17,735,995.88	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,839,066.71	17,735,995.88	19.5%
2) Ending Balance, June 30 (E + F1e)			17,735,995.88	17,735,995.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,735,995.88	17,735,995.88	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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,105.55	0.00	-100.0%
5) TOTAL, REVENUES			1,105.55	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,105.55	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,559.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,777,559.94	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,778,665.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,778,665.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,778,665.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,778,665.49	New
2) Ending Balance, June 30 (E + F1e)			1,778,665.49	1,778,665.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,778,665.49	1,778,665.49	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	1,802,814.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,650.55)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,501.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,778,665.49		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,778,665.49		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	39,756.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38,650.55)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,105.55	0.00	-100.0%
TOTAL, REVENUES			1,105.55	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,777,559.94	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,777,559.94	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,777,559.94	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,105.55	0.00	-100.0%
5) TOTAL, REVENUES			1,105.55	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,105.55	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,559.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,777,559.94	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,778,665.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,778,665.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,778,665.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,778,665.49	New
2) Ending Balance, June 30 (E + F1e)			1,778,665.49	1,778,665.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,778,665.49	1,778,665.49	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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	4,199,838.35	933,421.00	-77.8%
5) TOTAL, REVENUES			4,199,838.35	933,421.00	-77.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	573,547.38	540,850.00	-5.7%
3) Employee Benefits		3000-3999	292,049.55	256,569.00	-12.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	307,622.75	515,903.00	67.7%
6) Capital Outlay		6000-6999	30,297,658.89	32,304,147.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,470,878.57	33,617,469.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,271,040.22)	(32,684,048.00)	19.8%
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	88,550,187.00	New
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	88,550,187.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,271,040.22)	55,866,139.00	-304.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,377,252.63	73,106,212.41	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,377,252.63	73,106,212.41	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,377,252.63	73,106,212.41	-27.2%
2) Ending Balance, June 30 (E + F1e)			73,106,212.41	128,972,351.41	76.4%
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	223,840.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,882,371.51	128,038,930.41	75.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	933,421.00	New
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	78,050,290.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,673,320.17)		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	654,387.65		
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	223,840.90		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			77,255,199.22		
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	4,148,986.81		
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			4,148,986.81		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			73,106,212.41		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,986,841.52	933,421.00	-68.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,212,996.83	0.00	-100.0%
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			4,199,838.35	933,421.00	-77.8%
TOTAL, REVENUES			4,199,838.35	933,421.00	-77.8%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	167,475.28	155,357.00	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	321,574.14	278,507.00	-13.4%
Clerical, Technical and Office Salaries		2400	84,497.96	106,986.00	26.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			573,547.38	540,850.00	-5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	152,761.00	136,013.00	-11.0%
OASDI/Medicare/Alternative		3301-3302	42,385.43	41,375.00	-2.4%
Health and Welfare Benefits		3401-3402	69,632.60	56,408.00	-19.0%
Unemployment Insurance		3501-3502	275.41	270.00	-2.0%
Workers' Compensation		3601-3602	22,393.38	22,503.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,601.73	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			292,049.55	256,569.00	-12.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	292,290.75	507,473.00	73.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,650.00	4,738.00	-55.5%
Communications		5900	4,682.00	3,692.00	-21.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			307,622.75	515,903.00	67.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,251,842.03	10,494,505.00	2.4%
Buildings and Improvements of Buildings		6200	16,662,886.05	18,142,664.00	8.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,382,930.81	3,666,978.00	8.4%
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			30,297,658.89	32,304,147.00	6.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,470,878.57	33,617,469.00	6.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	75,744,522.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	12,805,665.00	New
(c) TOTAL, SOURCES			0.00	88,550,187.00	New
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	88,550,187.00	New

Description	Function Codes	Object Codes	2025-26 Unaudited 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	4,199,838.35	933,421.00	-77.8%
5) TOTAL, REVENUES			4,199,838.35	933,421.00	-77.8%
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		31,460,228.57	33,612,731.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	10,650.00	4,738.00	-55.5%
10) TOTAL, EXPENDITURES			31,470,878.57	33,617,469.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,271,040.22)	(32,684,048.00)	19.8%
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	88,550,187.00	New
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	88,550,187.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,271,040.22)	55,866,139.00	-304.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,377,252.63	73,106,212.41	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,377,252.63	73,106,212.41	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,377,252.63	73,106,212.41	-27.2%
2) Ending Balance, June 30 (E + F1e)			73,106,212.41	128,972,351.41	76.4%
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	223,840.90	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,882,371.51	128,038,930.41	75.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	933,421.00	New
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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	72,882,371.51	128,038,930.41
Total, Restricted Balance		72,882,371.51	128,038,930.41

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,035,771.63	1,688,192.00	-17.1%
5) TOTAL, REVENUES			2,035,771.63	1,688,192.00	-17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	209,181.70	251,726.00	20.3%
5) Services and Other Operating Expenditures		5000-5999	200,353.98	266,714.00	33.1%
6) Capital Outlay		6000-6999	1,815,732.08	842,779.00	-53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,225,267.76	1,361,219.00	-38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(189,496.13)	326,973.00	-272.5%
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)			(189,496.13)	326,973.00	-272.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,444.08	1,513,947.95	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,444.08	1,513,947.95	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,444.08	1,513,947.95	-11.1%
2) Ending Balance, June 30 (E + F1e)			1,513,947.95	1,840,920.95	21.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,513,947.95	1,825,466.95	20.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	15,454.00	New
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	1,623,203.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,799.85)		
b) in Banks		9120	10.00		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,983.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,602,396.88		
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	88,448.93		
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			88,448.93		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,513,947.95		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	58,942.77	50,126.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,656.97)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,983,485.83	1,638,066.00	-17.4%
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			2,035,771.63	1,688,192.00	-17.1%
TOTAL, REVENUES			2,035,771.63	1,688,192.00	-17.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	64,912.58	42,121.00	-35.1%
Noncapitalized Equipment		4400	144,269.12	209,605.00	45.3%
TOTAL, BOOKS AND SUPPLIES			209,181.70	251,726.00	20.3%
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	175,224.81	205,198.00	17.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,129.17	61,516.00	144.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,353.98	266,714.00	33.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	893,541.36	513,301.00	-42.6%
Buildings and Improvements of Buildings		6200	651,804.56	197,152.00	-69.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	270,386.16	132,326.00	-51.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,815,732.08	842,779.00	-53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,225,267.76	1,361,219.00	-38.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,035,771.63	1,688,192.00	-17.1%
5) TOTAL, REVENUES			2,035,771.63	1,688,192.00	-17.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	89,026.00	New
8) Plant Services	8000-8999		2,225,267.76	1,272,193.00	-42.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,225,267.76	1,361,219.00	-38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(189,496.13)	326,973.00	-272.5%
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)			(189,496.13)	326,973.00	-272.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,444.08	1,513,947.95	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,444.08	1,513,947.95	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,444.08	1,513,947.95	-11.1%
2) Ending Balance, June 30 (E + F1e)			1,513,947.95	1,840,920.95	21.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,513,947.95	1,825,466.95	20.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	15,454.00	New
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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,513,947.95	1,825,466.95
Total, Restricted Balance		1,513,947.95	1,825,466.95

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	39,433.61	18,177.00	-53.9%
5) TOTAL, REVENUES			39,433.61	18,177.00	-53.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,433.61	18,177.00	-53.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,433.61	18,177.00	-53.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,072,602.48	1,112,036.09	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,072,602.48	1,112,036.09	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,072,602.48	1,112,036.09	3.7%
2) Ending Balance, June 30 (E + F1e)			1,112,036.09	1,130,213.09	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,112,036.09	1,119,749.09	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	10,464.00	New
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	1,127,134.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,164.64)		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,066.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,112,036.09		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,112,036.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,547.94	18,177.00	-50.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,885.67	0.00	-100.0%
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			39,433.61	18,177.00	-53.9%
TOTAL, REVENUES			39,433.61	18,177.00	-53.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited 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	39,433.61	18,177.00	-53.9%
5) TOTAL, REVENUES			39,433.61	18,177.00	-53.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			39,433.61	18,177.00	-53.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,433.61	18,177.00	-53.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,072,602.48	1,112,036.09	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,072,602.48	1,112,036.09	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,072,602.48	1,112,036.09	3.7%
2) Ending Balance, June 30 (E + F1e)			1,112,036.09	1,130,213.09	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,112,036.09	1,119,749.09	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	10,464.00	New
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 Unaudited Actuals	2026-27 Budget
7710	State School Facilities Projects	1,112,036.09	1,119,749.09
Total, Restricted Balance		1,112,036.09	1,119,749.09

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,946.00	0.00	-100.0%
3) Other State Revenue		8300-8599	60,261.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,579,542.00	0.00	-100.0%
5) TOTAL, REVENUES			25,761,749.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,459,881.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,459,881.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,301,868.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,301,868.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,039,162.00	29,341,030.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,039,162.00	29,341,030.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,039,162.00	29,341,030.00	8.5%
2) Ending Balance, June 30 (E + F1e)			29,341,030.00	29,341,030.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,341,030.00	29,341,030.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,983,854.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(642,824.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited 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			29,341,030.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			29,341,030.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	121,946.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			121,946.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	60,261.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,261.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	23,779,560.00	0.00	-100.0%
Unsecured Roll		8612	235,106.00	0.00	-100.0%
Prior Years' Taxes		8613	421,261.00	0.00	-100.0%
Supplemental Taxes		8614	421,604.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	54,683.00	0.00	-100.0%
Interest		8660	621,902.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,426.00	0.00	-100.0%
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			25,579,542.00	0.00	-100.0%
TOTAL, REVENUES			25,761,749.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,298,726.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	15,161,155.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,459,881.00	0.00	-100.0%
TOTAL, EXPENDITURES			23,459,881.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,946.00	0.00	-100.0%
3) Other State Revenue		8300-8599	60,261.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,579,542.00	0.00	-100.0%
5) TOTAL, REVENUES			25,761,749.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,459,881.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			23,459,881.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,301,868.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,301,868.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,039,162.00	29,341,030.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,039,162.00	29,341,030.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,039,162.00	29,341,030.00	8.5%
2) Ending Balance, June 30 (E + F1e)			29,341,030.00	29,341,030.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,341,030.00	29,341,030.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	29,341,030.00	29,341,030.00
Total, Restricted Balance		29,341,030.00	29,341,030.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	1,001,412.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(90.98)		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			1,001,321.80		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	1,001,321.80		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			1,001,321.80		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,394.33	9,394.33	9,394.33	9,272.10	9,272.10	9,272.10
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,394.33	9,394.33	9,394.33	9,272.10	9,272.10	9,272.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	10.22	10.22	10.22	10.22	10.22	10.22
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.22	10.22	10.22	10.22	10.22	10.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,404.55	9,404.55	9,404.55	9,282.32	9,282.32	9,282.32
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress	55,592,320.00	509,816.86	56,102,136.86	27,356,973.15	54,928,106.60	28,531,003.41
Total capital assets not being depreciated	70,445,827.00	509,816.86	70,955,643.86	27,356,973.15	54,928,106.60	43,384,510.41
Capital assets being depreciated:						
Land Improvements	24,183,188.00	(.05)	24,183,187.95	11,596,388.01		35,779,575.96
Buildings	305,719,368.00	.14	305,719,368.14	48,881,561.79		354,600,929.93
Equipment	15,172,848.00	(.49)	15,172,847.51	775,537.79		15,948,385.30
Total capital assets being depreciated	345,075,404.00	(.40)	345,075,403.60	61,253,487.59	0.00	406,328,891.19
Accumulated Depreciation for:						
Land Improvements	(16,707,460.00)	(.03)	(16,707,460.03)	(800,539.16)		(17,507,999.19)
Buildings	(153,150,322.00)	(3,475.57)	(153,153,797.57)	(9,906,622.82)		(163,060,420.39)
Equipment	(9,264,789.00)	(777,284.92)	(10,042,073.92)	(794,127.42)		(10,836,201.34)
Total accumulated depreciation	(179,122,571.00)	(780,760.52)	(179,903,331.52)	(11,501,289.40)	0.00	(191,404,620.92)
Total capital assets being depreciated, net excluding lease and subscription assets	165,952,833.00	(780,760.92)	165,172,072.08	49,752,198.19	0.00	214,924,270.27
Lease Assets	219,166.00		219,166.00			219,166.00
Accumulated amortization for lease assets	(73,055.00)		(73,055.00)			(73,055.00)
Total lease assets, net	146,111.00	0.00	146,111.00	0.00	0.00	146,111.00
Subscription Assets		1,031,448.10	1,031,448.10	351,537.04		1,382,985.14
Accumulated amortization for subscription assets		(441,146.85)	(441,146.85)	(382,364.60)		(823,511.45)
Total subscription assets, net	0.00	590,301.25	590,301.25	(30,827.56)	0.00	559,473.69
Governmental activity capital assets, net	236,544,771.00	319,357.19	236,864,128.19	77,078,343.78	54,928,106.60	259,014,365.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00

Description	001	
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	TOTAL
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		

Description	001	
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		

Description	001	
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	TOTAL
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		

Description	001	
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	67,554,301.22	301	0.00	303	67,554,301.22	305	0.00		307	67,554,301.22	309
2000 - Classified Salaries	30,638,836.13	311	30,972.40	313	30,607,863.73	315	47,993.00		317	30,559,870.73	319
3000 - Employee Benefits	44,917,044.78	321	550,794.12	323	44,366,250.66	325	23,565.12		327	44,342,685.54	329
4000 - Books, Supplies Equip Replace. (6500)	7,362,725.37	331	58,463.19	333	7,304,262.18	335	2,257,657.50		337	5,046,604.68	339
5000 - Services. . . & 7300 - Indirect Costs	23,939,546.44	341	730.80	343	23,938,815.64	345	7,582,078.85		347	16,356,736.79	349
				TOTAL	173,771,493.43	365			TOTAL	163,860,198.96	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	54,742,853.64	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,947,402.35	380
3. STRS	3101 & 3102	16,267,586.54	382
4. PERS	3201 & 3202	2,961,837.02	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,717,541.70	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	7,240,799.12	385
7. Unemployment Insurance	3501 & 3502	32,207.69	390
8. Workers' Compensation Insurance	3601 & 3602	2,597,007.08	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	150,277.29	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		96,657,512.43	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		96,657,512.43	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		58.99%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	58.99%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	163,860,198.96	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	272,679,836.00	35,665,446.00	308,345,282.00	0.00	8,298,726.00	300,046,556.00	
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable			0.00	0.00	0.00	0.00	
Leases Payable		408,764.00	408,764.00	0.00	0.00	408,764.00	
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	
Other General Long-Term Debt	208,000.00	(208,000.00)	0.00	0.00	0.00	0.00	
Net Pension Liability	119,183,737.00	(14,962,344.00)	104,221,393.00	0.00	0.00	104,221,393.00	
Total/Net OPEB Liability	34,926,012.00	359,140.00	35,285,152.00	0.00	19,992,662.00	15,292,490.00	
Compensated Absences Payable	11,299,026.22	639,946.40	11,938,972.62	445,074.95	0.00	12,384,047.57	
Subscription Liability	757,726.67	(490,275.67)	267,451.00	294,500.27	0.00	561,951.27	400,674.72
Governmental activities long-term liabilities	439,054,337.89	21,412,676.73	460,467,014.62	739,575.22	28,291,388.00	432,915,201.84	400,674.72
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	179,494,309.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,841,873.01
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	605,516.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,400.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,277,559.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	305,522.01
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,189,998.79
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				162,462,437.80

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	9,404.55
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,274.88

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	155,135,091.95	16,880.38
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	155,135,091.95	16,880.38
B. Required effort (Line A.2 times 90%)	139,621,582.76	15,192.34
C. Current year expenditures (Line I.E and Line II.B)	162,462,437.80	17,274.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	78,240,730.08		78,240,730.08			85,228,171.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,189.66		9,189.66			9,404.55
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,404.55		9,404.55	9,282.32		9,282.32
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,404.55			9,282.32
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	220,875.66		220,875.66	221,017.00		221,017.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	765.11		765.11	0.00		0.00
4. Secured Roll Taxes (Object 8041)	59,610,205.92		59,610,205.92	58,319,726.00		58,319,726.00
5. Unsecured Roll Taxes (Object 8042)	1,880,701.21		1,880,701.21	1,871,995.00		1,871,995.00
6. Prior Years' Taxes (Object 8043)	1,340,098.78		1,340,098.78	1,617,158.00		1,617,158.00
7. Supplemental Taxes (Object 8044)	651,872.33		651,872.33	591,080.00		591,080.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,180,464.85		7,180,464.85	7,399,621.00		7,399,621.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	26,384.11		26,384.11	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,261,508.63		1,261,508.63	1,203,708.00		1,203,708.00
12. Parcel Taxes (Object 8621)	2,254,119.58		2,254,119.58	2,233,600.00		2,233,600.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	74,426,996.18	0.00	74,426,996.18	73,457,905.00	0.00	73,457,905.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	74,426,996.18	0.00	74,426,996.18	73,457,905.00	0.00	73,457,905.00
EXCLUDED APPROPRIATIONS			**Medicare amounts must be entered**			**Medicare amounts must be entered**
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,801,821.76		6,801,821.76	7,685,442.00		7,685,442.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,801,821.76	0.00	6,801,821.76	7,685,442.00	0.00	7,685,442.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	46,055,521.63		46,055,521.63	52,713,608.00		52,713,608.00
25. LCFF State Aid - Prior Years (Object 8019)	442,220.00		442,220.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	46,497,741.63	0.00	46,497,741.63	52,713,608.00	0.00	52,713,608.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	168,155,993.76		168,155,993.76	176,938,080.00		176,938,080.00
28. Total Interest and Return on Investments						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Funds 01, 09, and 62; objects 8660 and 8662)	1,076,285.44		1,076,285.44	625,127.00		625,127.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			78,240,730.08			85,228,171.83
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0234			0.9870
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			85,228,171.83			88,284,155.77
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			74,426,996.18			73,457,905.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,128,546.00			1,113,878.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			17,602,997.41			22,511,692.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			17,602,997.41			22,511,692.77
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			592,834.06			340,265.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			75,019,830.24			73,798,170.34
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			17,010,163.35			22,171,427.43
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			75,019,830.24			
b. State Subventions (Line D8)			17,010,163.35			
c. Less: Excluded Appropriations (Line C23)			6,801,821.76			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			85,228,171.83			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			85,228,171.83			88,284,155.77
12. Appropriations Subject to the Limit (Line D9d)			85,228,171.83			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

"* Please provide below an explanation for each entry in the adjustments column."

Dr. Ryan Gleason	rgleason@lvusd.org	818-880-4000
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 5,905,149.59
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

None

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 136,666,003.97

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.32%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 8,098,471.03
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,376,956.51

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,075.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	724,847.12
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,253,349.66
9. Carry-Forward Adjustment (Part IV, Line F)	472,824.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,726,173.83
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,157,915.08
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,631,350.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,360,517.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,064,101.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,481,816.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	163,517.69
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	5,880.40
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,054,021.48
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,904,979.14
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,355,388.21
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	163,179,487.63
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.51%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,253,349.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,350,818.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.66%) times Part III, Line B19); zero if negative	472,824.17
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	472,824.17
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	472,824.17

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,180,407.30	188,823.27	8.66%
01	3010	893,608.95	77,386.54	8.66%
01	3310	9,194,331.84	796,229.14	8.66%
01	4035	205,201.82	17,770.48	8.66%
01	4127	59,467.12	5,149.85	8.66%
01	4203	134,978.38	11,689.13	8.66%
01	6054	425,983.80	36,890.20	8.66%
01	6383	247,430.01	21,427.44	8.66%
01	6387	2,159,633.94	187,024.30	8.66%
01	6388	63,529.86	2,541.19	4.00%
01	6500	23,574,408.23	2,041,543.75	8.66%
01	6546	1,050,108.66	90,939.41	8.66%
01	6547	188,733.09	16,344.29	8.66%
01	6762	2,267,806.62	196,392.05	8.66%
01	6770	1,368,164.36	13,681.64	1.00%
01	7412	176,456.73	15,281.15	8.66%
01	7413	45,525.54	3,942.51	8.66%
01	7435	425,778.09	36,872.38	8.66%
01	7810	127,340.98	8,117.97	6.37%
01	8150	6,147,535.24	532,376.55	8.66%
13	5310	2,355,388.21	146,034.07	6.20%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,139,738.02	3,139,738.02
2. State Lottery Revenue	8560	1,786,896.76		807,107.65	2,594,004.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,786,896.76	0.00	3,946,845.67	5,733,742.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,257,657.50	2,257,657.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	2,257,657.50	2,257,657.50
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,786,896.76	0.00	1,689,188.17	3,476,084.93
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	83,488,100.69	37,679,454.31	121,167,555.00	9,677,664.21		130,845,219.21
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	255,937.85	198,104.39	454,042.24	36,264.40		490,306.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,198,292.65	1,406,541.15	3,604,833.80	287,918.42		3,892,752.22
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	36,294,772.37	0.00	36,294,772.37	2,898,866.94		39,193,639.31
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
—	Food Services					163,841.98	163,841.98
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					297,842.24	297,842.24
—	Other Outgo					4,477,738.82	4,477,738.82
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	279,003.26		279,003.26
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(146,034.07)		(146,034.07)
—	**Total General Fund and Charter Schools Funds Expenditures**	122,237,103.56	39,284,099.85	161,521,203.41	13,033,683.16	4,939,423.04	179,494,309.61

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	80,092,283.91	362,566.73	2,285.01	540,341.92	400,283.11	1,471,217.72	607,400.78			11,721.51	0.00	83,488,100.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	158,313.85	0.00	0.00	0.00	97,624.00	0.00	0.00			0.00	0.00	255,937.85
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,555,209.78	186,381.98	0.00	0.00	0.00	0.00	456,700.89			0.00	0.00	2,198,292.65
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	27,744,072.88	1,429,806.47	0.00	0.00	5,370,503.92	1,750,389.10	0.00			0.00	0.00	36,294,772.37
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		109,549,880.42	1,978,755.18	2,285.01	540,341.92	5,868,411.03	3,221,606.82	1,064,101.67	0.00	0.00	11,721.51	0.00	122,237,103.56

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	21,551,911.01	16,127,543.30	0.00	37,679,454.31
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	113,311.84	84,792.55	0.00	198,104.39
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	804,514.03	602,027.12	0.00	1,406,541.15
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		22,469,736.88	16,814,362.97	0.00	39,284,099.85

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,481,816.60
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	53,075.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,261,988.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,382,836.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,179,717.23
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	122,237,103.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,284,099.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	161,521,203.41
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,493,212.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,493,212.98
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	165,014,416.39
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.99%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	163,841.98				163,841.98
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			297,842.24		297,842.24
Other Outgo (Objects 1000 - 7999)				4,477,738.82	4,477,738.82
Total Other Costs	163,841.98	0.00	297,842.24	4,477,738.82	4,939,423.04

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		2,899,460.15	1,161,150.84	13,049,357.19	5,359,768.69	16,814,362.97	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	380.40	380.40	380.40	380.40	380.40	0.00	570.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers	2.00	2.00	2.00	2.00	2.00	0.00	0.00
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	14.20	14.20	14.20	14.20	14.20	0.00	0.00
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		396.60	396.60	396.60	396.60	396.60	0.00	570.00

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Ventura County (AG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	19-64683-0000000 Las Virgenes Unified	
Selected SELPA:	AG	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AG	Ventura County	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,222.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	627,412.00	11,458,159.00		12,085,571.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	435,239.00	7,126,489.00		7,561,728.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	450,535.00	7,971,373.52		8,421,908.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,933.00	143,700.00		153,633.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,545.00	7,723,372.00		7,724,917.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,524,664.00	34,423,093.52	0.00	35,947,757.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	108,517.00	2,497,057.00		2,605,574.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	108,517.00	2,497,057.00	0.00	2,605,574.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	1,633,181.00	36,920,150.52	0.00	38,553,331.52
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	233,676.00	11,422,102.00		11,655,778.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,879,259.00		1,879,259.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	85,233.00	4,919,286.52		5,004,519.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,933.00	143,089.00		153,022.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,545.00	7,721,942.00		7,723,487.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	330,387.00	26,085,678.52	0.00	26,416,065.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,009,785.00		2,009,785.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,009,785.00	0.00	2,009,785.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	330,387.00	28,095,463.52	0.00	28,425,850.52
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,647,151.00
	TOTAL COSTS								36,073,001.52

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	9,756.00		9,756.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,143.85		3,143.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	38,000.00		38,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	50,899.85	0.00	50,899.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	50,899.85	0.00	50,899.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								7,647,151.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								19,249,590.00
	TOTAL COSTS								26,947,640.85

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,368.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	617,399.64	11,577,170.65		12,194,570.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	356,005.70	7,466,437.34		7,822,443.04
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	417,014.69	7,989,566.07		8,406,580.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	8,331.94	121,007.33		129,339.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,500.00	7,740,339.01		7,741,839.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,400,251.97	34,894,520.40	0.00	36,294,772.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,837,772.89		2,837,772.89
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,837,772.89	0.00	2,837,772.89
	TOTAL COSTS	0.00	0.00	0.00	0.00	1,400,251.97	37,732,293.29	0.00	39,132,545.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	426,390.99	4,515.22		430,906.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	356,005.70	5,374,286.34		5,730,292.04
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	351,176.90	3,009,450.88		3,360,627.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	593.00		593.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	117,972.57		117,972.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,133,573.59	8,506,818.01	0.00	9,640,391.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	796,229.14		796,229.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	796,229.14	0.00	796,229.14
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,133,573.59	9,303,047.15	0.00	10,436,620.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,782,902.41
	TOTAL COSTS								2,653,718.33

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	191,008.65	11,572,655.43		11,763,664.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,092,151.00		2,092,151.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	65,837.79	4,980,115.19		5,045,952.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	8,331.94	120,414.33		128,746.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,500.00	7,622,366.44		7,623,866.44
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	266,678.38	26,387,702.39	0.00	26,654,380.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,041,543.75		2,041,543.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,041,543.75	0.00	2,041,543.75
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	266,678.38	28,429,246.14	0.00	28,695,924.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,782,902.41
	TOTAL COSTS								36,478,826.93
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,616.46		3,616.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,246.11		1,246.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	23,000.00		23,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	27,862.57	0.00	27,862.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	27,862.57	0.00	27,862.57

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,782,902.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								19,135,841.28
	TOTAL COSTS								26,946,606.26

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: **Ventura County (AG)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 — Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

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SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	38,553,331.52		
	b. Less: Expenditures paid from federal sources	2,480,330.00		
	c. Expenditures paid from state and local sources	36,073,001.52	34,099,153.75	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		34,099,153.75	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	36,073,001.52	34,099,153.75	1,973,847.77
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	38,553,331.52		
	b. Less: Expenditures paid from federal sources	2,480,330.00		
	c. Expenditures paid from state and local sources	36,073,001.52	34,099,153.75	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		34,099,153.75	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	36,073,001.52	34,099,153.75	

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d. Special education unduplicated pupil count	1,222.00	1,368.00	
e. Per capita state and local expenditures (Test2c/Test2d)	29,519.64	24,926.28	4,593.36

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	26,947,640.85	26,705,829.57	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,705,829.57	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	26,947,640.85	26,705,829.57	241,811.28

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

		Budget FY 2026-27	Comparison Year 25-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	26,947,640.85	26,705,829.57	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,705,829.57	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	26,947,640.85	26,705,829.57	
	b. Special education unduplicated pupil count	1,222.00	1,222.00	
	c. Per capita local expenditures (Test4a/Test4b)	22,052.08	21,854.20	197.88

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Dr. Ryan Gleason 818-878-5033

SELPA: **Ventura County (AG)**

Contact Name	Telephone Number
Associate Superintendent, CBO	rgleason@lvusd.org
Title	Email Address

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(146,034.07)				
Other Sources/Uses Detail					1,834,829.85	4,277,559.94		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	146,034.07	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,834,829.85		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,777,559.94	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	146,034.07	(146,034.07)	6,112,389.79	6,112,389.79	0.00	0.00

Board of Education

LasVirgenes Schools

Unaudited Actuals

Fiscal Year 2025-26 in Review



LVUSD

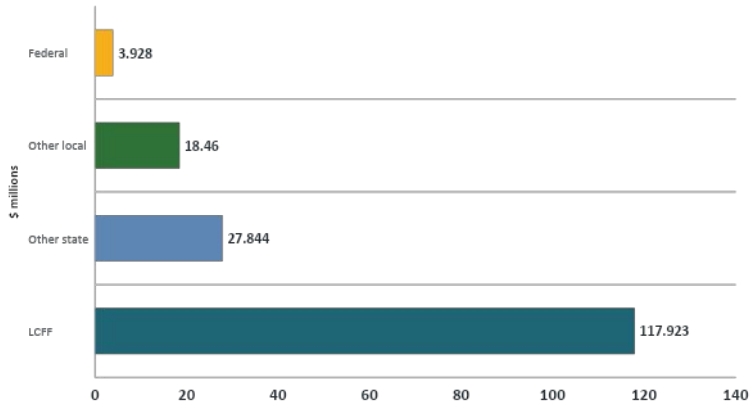
Thank You to Our Team!

Finance and Accounting Department

Megan Camacho, Senior Business
Diane Hawe, Finance Manager
Barbara Diaz, Assistant Director of Finance and Accounting
Dawn Quevedo, Senior Accountant
Krisann Pappajohn, Account Tech V
Jason Weilert, Account Tech V
Michele Frank, Account Tech V

GENERAL FUND REVENUE

LCFF remained the core of a $168.2M revenue year



70%

of General Fund revenue came from LCFF sources

+$13.1M

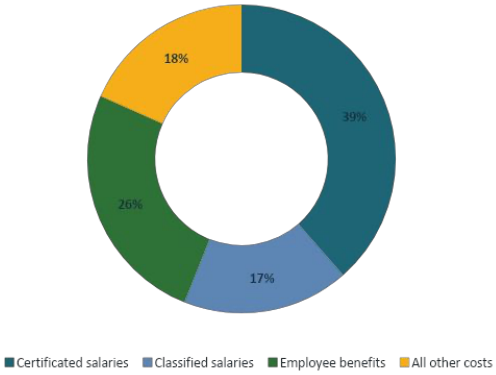
above the Adopted Budget

Unaudited Actuals, Revenues

	2025-26 Unaudited Actuals			2026-27 Budget		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	$117,922,811	$0	$117,922,811	$123,258,499	$0	$123,258,499
Federal Revenue	$0	$3,928,410	$3,928,410	$0	$3,705,078	$3,705,078
Other State Revenue	$3,159,449	$24,684,926	$27,844,375	$3,123,415	$29,659,725	$32,783,140
Other Local Revenue	$13,033,680	$5,426,718	$18,460,398	$10,098,512	$7,092,851	$17,191,363
Total Revenues	$134,115,940	$34,040,054	$168,155,994	$136,480,426	$40,457,654	$176,938,080

GENERAL FUND EXPENDITURES

Nearly 82 cents of every dollar supported people



82%

$143.1M in salaries and benefits

$175.217M total expenditures

Approximately $37.3M

of unrestricted resources supported restricted programs — primarily special education and other required services.

Unaudited Actuals, Expenditures

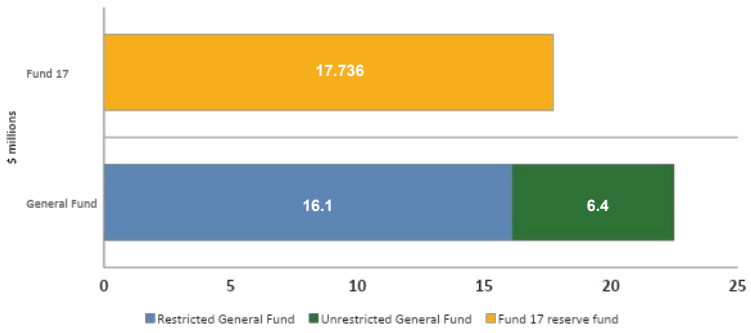
	2025-26 Unaudited Actuals			2026-27 Budget		
Certificated Salaries	$50,650,378	$16,903,923	$67,554,301	$50,233,296	$17,731,004	$67,964,300
Classified Salaries	$16,872,836	$13,766,000	$30,638,836	$17,556,937	$13,970,678	$31,527,615
Employee Benefits	$26,237,359	$18,679,685	$44,917,045	$18,991,971	$27,126,285	$46,118,256
Books and Supplies	$2,005,982	$5,356,743	$7,362,725	$2,449,201	$4,856,097	$7,305,298
Services	$12,977,923	$11,107,658	$24,085,581	$12,986,633	$11,629,093	$24,615,726
Capital Outlay	$153,376	$452,141	$605,517	$178,920	$313,382	$492,302
Other Outgoing	$14,799	$183,980	$198,779	$11,771	$500,000	$511,771
Other Outgo - Transfers of Indirect Costs	-$4,446,457	$4,300,423	-$146,034	-$3,480,909	$3,335,680	-$145,229
Total Expenditures	$104,466,196	$70,750,554	$175,216,750	$98,927,820	$79,462,219	$178,390,039

Unaudited Actuals, Fund Balance

Measure	Estimated Actuals	Unaudited Actuals	Variance to Estimate
Beginning General Fund Balance	$31,995,504	$31,995,504	—
Net Change in General Fund Balance	$(12,181,308)	$(9,503,486)	**+$2,677,822**
Ending General Fund Balance	$19,814,196	$22,492,018	**+$2,677,822**
Fund 17 Ending Balance	$4,500,000	$17,735,996	**+$13,235,996**
Combined Year-End Resources	$24,314,196	$40,228,014	**+$15,913,818**

UNDERSTANDING FUND BALANCE

$40.2M of combined resources is not $40.2M of spending capacity



$22.492M

General Fund ending balance

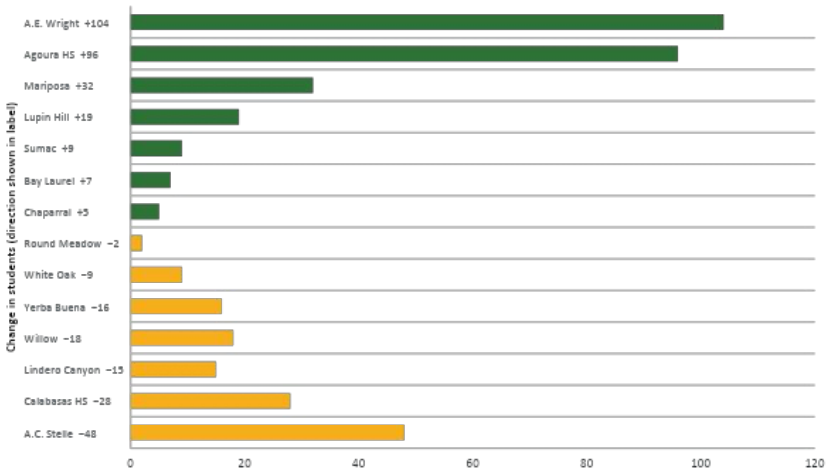
$17.736M

Fund 17 ending balance

Restricted resources remain legally limited.
Unrestricted reserves support the state minimum, cash flow, existing obligations, and financial volatility.

ENROLLMENT AND ATTENDANCE

Enrollment growth is meaningful — and uneven



+136

students across the 14 comparable schools

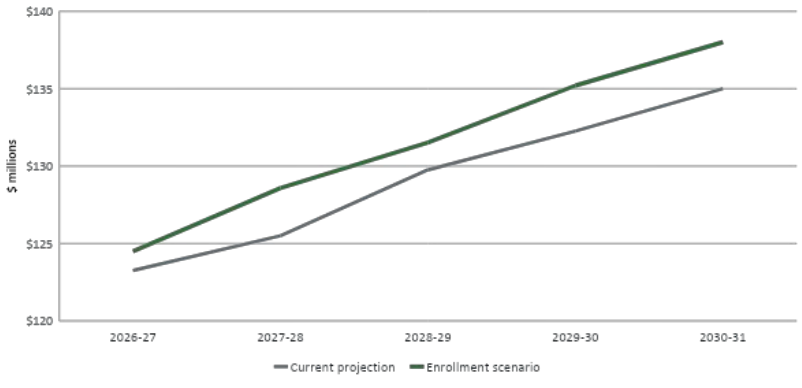
10,043

current school-level estimate

Potential upside remains excluded until attendance is realized.

POTENTIAL LCFF UPSIDE

Current enrollment could add $12.04M over five years



$12.036M

five-year modeled benefit

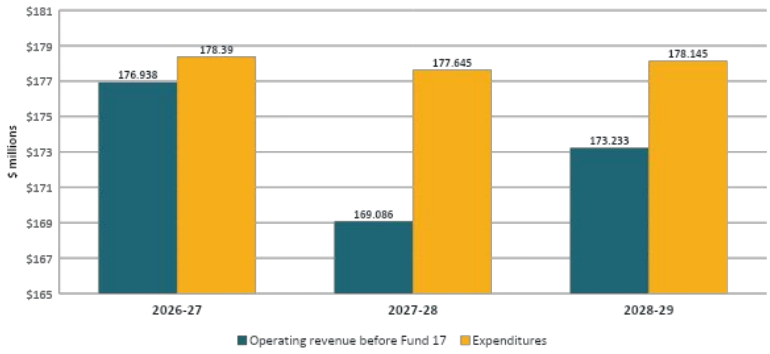
+$1.240M

potential 2026-27 benefit

Upside — not yet an expenditure commitment

MULTIYEAR PROJECTION

Fund 17 preserves the reserve — Not the Operational Model



$6.184M

Fund 17 transfer in 2027-28

$2.927M

Fund 17 transfer in 2028-29

Approximately $9.11M of Fund 17 is needed across the outyears to maintain the minimum reserve.

MULTIYEAR PROJECTION

Fund Balance Measure	2026-27	2027-28	2028-29
Beginning General Fund Balance	$22,492,018	$21,040,059	$18,665,441
Net Increase/(Decrease)	(1,451,959)	(2,374,618)	(1,984,642)
Ending General Fund Balance	$21,040,059	$18,665,441	$16,680,799
Fund 17 Transfer Included Above	—	$6,183,582	$2,926,931
Restricted Ending Balance	$15,184,077	$13,336,102	$11,336,453
Available Unrestricted Reserve	$5,855,982	$5,329,339	$5,344,346
Required 3% Reserve	$5,351,701	$5,329,339	$5,344,346
Reserve Percentage	3.28%	3.00%	3.00%
Amount Above Minimum	$504,281	$0	$0

Based on Conservative Enrollment Projections from 45 Day Revise and Adopted Budget

FUND BALANCE AND RESERVE

The reserve holds at 3% — but the cushion disappears

Measure	2026-27	2027-28	2028-29
Ending General Fund balance	$21.040M	$18.665M	$16.681M
Restricted ending balance	$15.184M	$13.336M	$11.336M
Available unrestricted reserve	$5.856M	$5.329M	$5.344M
Fund 17 transfer	—	$6.184M	$2.927M
Required 3% reserve	$5.352M	$5.329M	$5.344M
Reserve percentage	3.28%	3.00%	3.00%
Amount above minimum	$504K	$0	$0

A stronger close gives LVUSD time — not permission to defer structural work.

- Protect the reserve and use one-time resources only for time-limited needs.
- Validate enrollment and ADA before recognizing projected LCFF upside.
- Manage positions and fixed costs as compensation, benefits, special education, transportation, insurance, and contracts evolve.
- Return at First Interim with realized enrollment, attendance, revenue, and expenditure data.

2025-26 closed ahead of plan. Required reserves are maintained.
Structural balance remains the central multiyear priority.