



MANTECA UNIFIED SCHOOL DISTRICT



BUDGET REPORT 2026-2027



TABLE OF CONTENTS

SECTION 1

EXECUTIVE SUMMARY	1-2
THE GENERAL FUND	3
UNDERSTANDING ALL FUNDS	4
REASONS FOR ASSIGNED AND UNASSIGNED ENDING FUND BALANCES FORM	5
BUDGET OUTLINE	6-30
SCHOOL DISTRICT BUDGET CERTIFICATION	31-33
WORKERS COMPENSATION CERTIFICATION	34

SECTION 2 – STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND	35-42
FORM 08: STUDENT ACTIVITIES	43-48
FORM 11: ADULT EDUCATION FUND	49-54
FORM 12: CHILD DEVELOPMENT FUND	55-60
FORM 13: CAFETERIA SPECIAL RESERVE FUND	61-66
FORM 17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS	67-70
FORM 20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	71-74
FORM 21: BUILDING FUND	75-80
FORM 25: CAPITAL FACILITIES FUND	81-86
FORM 35: COUNTY SCHOOL FACILITIES FUND	87-92
FORM 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	93-98
FORM 49: CAPITAL PROJECTS FOR BLENDED COMPONENT UNITS	99-104
FORM 51: BOND INTEREST AND REDEMPTION FUND	105-109
FORM 52: DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS	110-114
FORM 63: OTHER ENTERPRISE FUND	115-120
FORM 67: SELF-INSURANCE FUND	121-126
FORM 71: RETIREE BENEFIT FUND	127-130
FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND	131-136
FORM 95: STUDENT BODY (SCHOLARSHIP)	137-139
FORM A: AVERAGE DAILY ATTENDANCE	140
FORM SIAB: SUMMARY OF INTER-FUND ACTIVITIES	141-144
FORM MYP: MULTIYEAR PROJECTIONS	145-151
FORM 01CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW	152-182
FORM TRC: TECHNICAL REVIEW CHECKS	183-190

SECTION 3

BUDGET ASSUMPTIONS WORKBOOK	191-208
ACTUAL AND PROJECTED MONTHLY CASH FLOWS	209

GLOSSARY OF TERMS

GLOSSARY OF TERMS	210-213
-------------------	---------

SECTION 1

FINANCIAL RESULTS & ANALYSIS

EXECUTIVE SUMMARY

DISTRICT REVENUE

DISTRICT EXPENDITURE

REASONS FOR ASSIGNED AND UNASSIGNED ENDING FUND BALANCES FORM

SCHOOL DISTRICT BUDGET CERTIFICATION

WORKERS' COMPENSATION CERTIFICATION



Manteca Unified School District

2026-2027 Budget Report

Executive Summary

The 2026-27 Budget Report for the Manteca Unified School District has been prepared and is being submitted to the Board of Trustees for consideration of adoption prior to submission to the San Joaquin County Office of Education by June 21, 2026. The attached budget documents demonstrate that the District will maintain reserve balances at or above the 3% minimum state standard requirement necessary for positive certification.

On May 14, 2026, the Governor's May Revision was released updating the January 2026 proposed budget based on revised economic conditions, revenue performance, and expenditure trends. The revised proposal reflects a significantly improved short-term fiscal outlook and eliminates deficit spending, achieving a balanced state budget for both 2026-27 and 2027-28. Consistent with his January recommendation, the governor is proposing to fully fund the Local Control Funding Formula (LCFF) including a statutory cost-of-living adjustment (COLA) of 2.87% and to increase the deposit to the Proposition 98 Rainy Day Fund by including a discretionary deposit of \$1.6 billion, triggering the 10% reserve cap for districts in the 2026-27 fiscal year. The proposal also seeks to provide an additional \$926.9 million more to adjust LCFF base grants, as well as increases to the proposed Student Support and Professional Development Discretionary Block Grant and Special Education funding but will require concurrence and approval from the state legislature prior to including the funding in the District budget.

The (LCFF) state aid payments estimated in the Multi-Year Projection (MYP) presented in the report were developed using COLA of 2.87% for 2026-27, 3.30% for 2027-28, and 3.09% for 2028-29 based on the Governor's 2026-27 May revise budget proposal. The projection also includes revenue and costs related to the continued projected growth in enrollment across the District over the next three years, as well as the scaling back of the Learning Recovery Emergency Block Grant (LREBG) program with full expenditure of funds projected by the end of the 2026-27 fiscal year.

As the 2026-27 Budget Report shows with the positive certification and positive cash flow analysis, the District through careful, strategic planning continues to advance the District Vision: *Every student works to achieve grade level standards, feels safe and is supported to realize individual success.*

MUSD's Budget Cycle



2026-27 Budget Funding Factors & More

- COLA (Funded): 2.87%
- District Unduplicated as Percent of Enrollment (Projected): 72.88%
- Supplemental & Concentration Grant Funding: \$75.3M
- Education Protection Act: \$66.1M
- ADA used for LCFF (Funded): 24,410.77
- P-2 ADA (Projected): 24,060.03 (not including County Program ADA)
- Enrollment (Projected): 25,871
- Ratio of P-2 ADA to Enrollment: 93%
- Three percent (3%) reserve for Economic Uncertainties: \$14.6M
- Cash Reserves, 75% of one month's cash flow: \$29.3M

SCHOOL BOARD

Stephen J. Schluer
Cathy Pope-Gotschall
Marie Freitas
Eric Duncan
Denise Mathews
Bob Wallace
Kathy Howe

DISTRICT ADMINISTRATION

Dr. Clark Burke
Superintendent

Roger Goatcher
Deputy Superintendent

Victoria Brunn
Assistant Superintendent

Melanie Greene
Assistant Superintendent

Clara Schmiedt
Assistant Superintendent

Dr. Jody Burriss
*Senior Director,
Special Education*

VISION

Every student works to achieve grade level standards, feels safe and is supported to realize individual success.

MISSION STATEMENT

Through smart actions and decisions, MUSD will work together using meaningful, measurable and aligned data for all students to achieve mastery of grade level standards in all subjects based on their unique educational pathway in a safe environment inclusive of design, security, and climate.



Chart 1
General Fund Expenditures

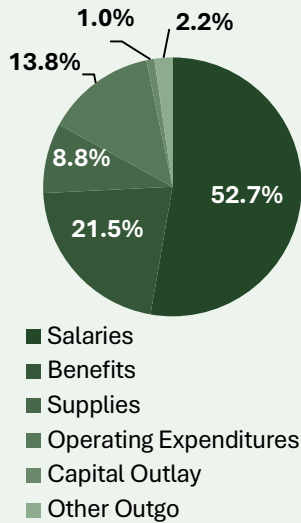


Chart 2
General Fund Staffing Costs

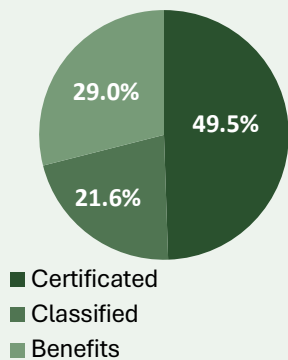
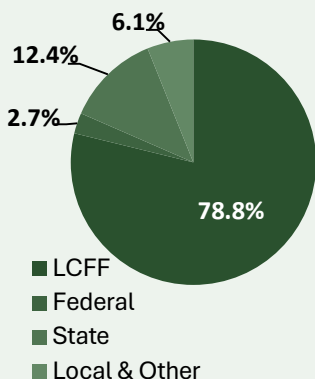
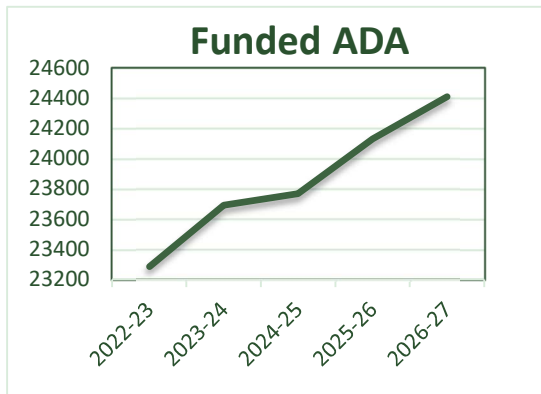


Chart 3
General Fund Revenue



Enrollment and Attendance

The 2026-27 Budget includes LCFF funding based on the projected enrollment for next year and the greater of the estimated 2026-27 or actual 2025-26 P2 ADA (average ADA over the first eight months of the school year) or a rolling 3-year average. The 2026-27 projected enrollment is 25,871 pupils which is an increase of 310 from the prior year and was based on the 2025-26 enrollment data updated with projections for growth outlined in the most recent Davis Demographics study report. Using the estimated 2025-26 P-2 two-year average ratio of ADA to enrollment of 93%, District ADA was estimated to be 24,060.03 which combined with 350.74 for District students in County operated programs, resulted in a funded ADA estimate of 24,410.77 that was used in the LCFF calculation. The following graph shows the last five years of TK-12 funded ADA:



Expenditures

Refer to Charts 1 and 2. Budgeted expenditures for the District's General Fund for 2026-27 total \$485M; a decrease of \$5.1M from the 2025-26 Estimated Actuals. Staffing costs average about 74% of the budget for a total of \$360.1M and include **certificated salaries** of \$178.1M and **classified salaries** of \$77.7M; an increase of \$16.6M over the amount estimated for 2025-26 primarily due to a projected COLA of 2.44%, increased staffing for enrollment growth, cost of step-and-column movement on the salary schedule, as well as re-budgeting of vacant positions. **Supplies, services, and equipment** decreased by \$26M primarily due to the reversal of prior year carryover funds and was offset by increases to utility costs and capital outlay related to the restricted Expanded Learning Opportunities Program to support before and after school learning enrichment opportunities. **Supplemental and concentration** funds used to increase and improve services for unduplicated pupils (English Learners, foster youth, and socio-disadvantaged) are budgeted at \$71.6M, with a carryover anticipated to be \$23.2M. Additional details of the changes to budgeted expenditures are included in the budget assumption workbook by object classification.

2026-2027 Positions (FTE) (all funds)

	2026-2027 FTE Proposed Budget	2025-2026 FTE Estimated Actuals
Certificated	1,395.7	1,385.7
Classified	1,158.2	1,147
SSA's	135.1	135.7
Classified Supervisory & Administrators	73.9	68.9
Certificated Administrators	105.5	103.5
Total	2,868.4	2,840.8

includes vacancies

Revenue

Refer to Chart 3. The District's overall budgeted revenue for 2026-27 is projected to increase by \$7.6M from the 2025-26 Estimated Actuals for a combined revenue total of \$471.2M. **LCFF** [state aid, local property taxes, and Education Protection Act (EPA)], is the biggest source of revenue the District receives at \$371.2M, or 79%. **Federal** and **state** sources decreased by \$9M primarily related to removal of prior year categorical program carryover funding. **Local** revenues are projected to increase by \$1.5M mostly related to removing prior year carryover and actual one-time revenues received in 2025-26 being offset by increases of AB602 special education revenue projected to be received from the San Joaquin County SELPA based on actual services provided to District students in County operated programs. Additional details of the changes to budgeted revenues can be found in the budget assumption workbook by object classification.

Ending Balance

The General Fund's projected ending balance for 2026-2027 is \$89M. The majority of the fund balance is assigned or restricted; these are amounts that have been designated for a specific future purpose by the Board of Trustees. The components of the ending balance are as follow:

- Revolving Cash, Stores & Prepaids: \$1.8M
- Restricted Balances: \$38.7M
- Standard Deviation (200 ADA): \$3M
- Facility Upgrades/Def Maintenance: \$4.7M
- LCFF Supplemental/Concentration: \$23.2M
- Instructional Materials (Lottery): \$3M
- Reserve for Economic Uncertainty: \$14.6M

The General Fund

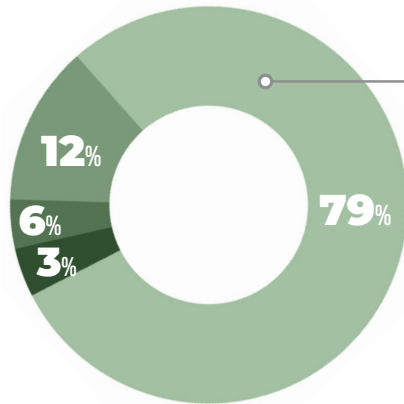
The General Fund is the main budget that pays for everyday school needs. It covers things like teacher pay, supplies, electricity, and student programs. Most of this money comes from the state and is carefully used to give students what they need to learn and grow.

Revenue

 **Other State**
\$56,204,632

 **Local**
\$28,611,588

 **Federal**
\$15,169,164



LCFF
\$371,241,186

LCFF funds make up the majority of our General Fund. LCFF provides a Base Grant per student as well as additional Concentration and Supplemental Grants earmarked for high-needs student groups: English Learners, foster youth and low income. The amount we receive from these grants is determined by our Average Daily Attendance (ADA).

Expenditures

Below our General Fund expenditures are illustrated using a dollar bill, visually breaking down how each cent of the dollar is allocated.

9¢ | Facilities & Operations

is spent on maintenance, grounds, and custodial services for all district and school campuses.

7¢ | TK-12 Whole Student

is spent on before/after-school programs, health & nutrition services, counseling, student wellness, and school safety.

2¢ | Transportation

is spent on transporting students, training drivers, and maintaining district vehicles.

6¢ | Central Administration

is spent on accounting and managing district finances, programs & services, information technology, and day-to-day district-wide operations.

65¢ | TK-12 Instruction

is spent on teaching students, supporting classroom needs, educational materials & supplies, and day-to-day school functions.

11¢ | TK-12+ Specialized Services

is spent on teaching students receiving specialized services, hiring & training educational specialists, and providing related services.

Total Revenue:
\$471,226,570

Total Expenditures:
\$485,102,516*

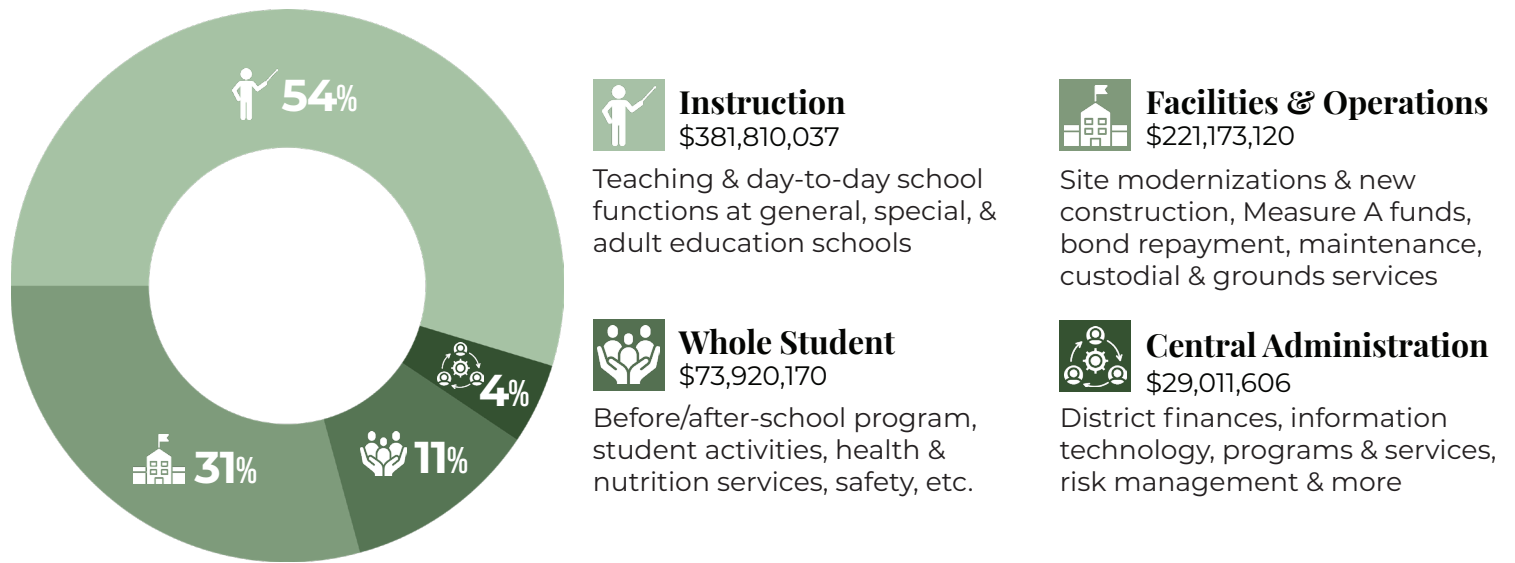
**This year, the District's General Fund expenditures exceed revenue because we are thoughtfully spending down one-time dollars received in prior years—temporary, often restricted funds that supported schools during unique circumstances but can not be counted on again.*

Understanding All Funds

While the General Fund supports the daily operation of schools, All Funds includes every other part of the District's budget—most of which are restricted, meaning they can only be used for specific purposes. These funds come from a variety of sources and are used for things like adult education programs, student meals, building and modernizing schools, and more.

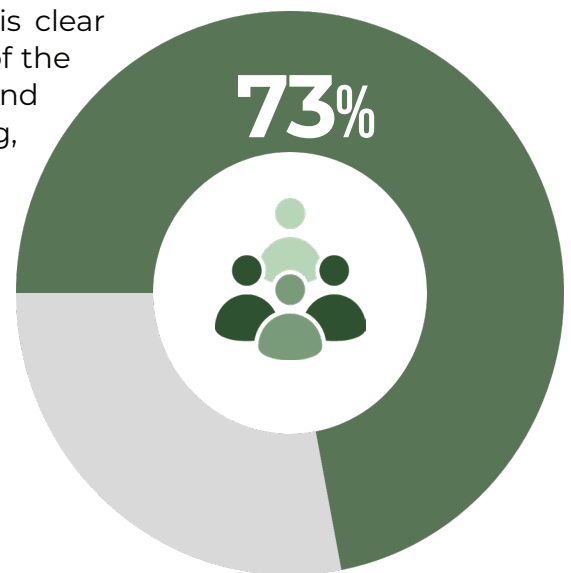
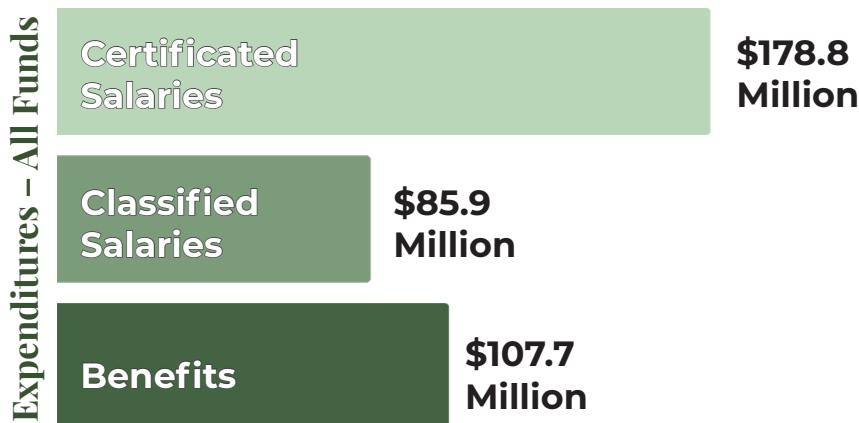
When we look at the expenditures with all funds included, a large portion is focused on long-term investments in facilities and operations. This includes dollars from Measure A, which voters approved to help improve and expand school campuses. Unlike the General Fund, these funds are not flexible—they are carefully tracked and used only for their intended purpose to ensure accountability and lasting impact.

Expenditures – All Funds



Viewing the Budget Through a Staff Lens

When we look at the budget through the lens of our team, it is clear that people are at the heart of our schools. A significant portion of the expenditures—73% or 73¢ of every dollar—is dedicated to salaries and benefits, reflecting our deep commitment to attracting, supporting, and retaining skilled educators and staff. From teachers and counselors to custodians and office staff, every employee plays a role in creating safe, welcoming, and high-quality learning environments for students. Investing in our people is one of the most important ways we invest in student success.



District: Manteca Unified School District

2026-27 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:			
<u>Objects 9780/9789/9790:</u>	<u>2026-27 Budget</u>	<u>2027-28 MYP</u>	<u>2028-29 MYP</u>
Fund 01: General Fund	\$48,463,595	\$48,237,141	\$47,939,381
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$38,226	\$38,226	\$38,226
Total Assigned and Unassigned Ending Fund Balances	\$48,501,821	\$48,275,367	\$47,977,607
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$485,102,516	\$485,948,071	\$498,445,099
Less District Minimum Reserve for Economic Uncertainties	\$14,553,075	\$14,578,442	\$14,953,353
Remaining Balance to Substantiate Need	\$33,948,746	\$33,696,925	\$33,024,254

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

<u>Fund</u>	<u>Description of Reason</u>	<u>2026-27 Budget</u>	<u>2027-28 MYP</u>	<u>2028-29 MYP</u>
01	Reserve for Standard Deviation of ADA variances (200 ADA)	\$3,000,000	\$3,000,000	\$3,000,000
01	Reserve for Facility Upgrades and Deferred Maintenance Projects	\$4,670,000	\$4,780,000	\$4,410,000
01	Reserve for LCFF Supplemental/Concentration Grant Carryover	\$23,197,386	\$22,174,806	\$21,134,555
01	Reserve for Instructional Materials (Unrestricted Lottery)	\$3,021,837	\$3,670,020	\$4,398,203
01	Reserve for Site One-Time Unrestricted Carryover	\$7,576	\$7,576	\$7,576
01	Unassigned/Unappropriated Fund Balance Dollars for Future Cash Flow Needs	\$13,721	\$26,297	\$35,694
17	Special Reserve for Future Cash Flow Needs	\$38,226	\$38,226	\$38,226
Insert or Delete Rows above as needed				
Total of Substantiated Needs		\$33,948,746	\$33,696,925	\$33,024,254

Remaining Unsubstantiated Balance	\$0	\$0	\$0
-----------------------------------	-----	-----	-----

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

MANTECA UNIFIED SCHOOL DISTRICT

2026-27 Budget

June 16, 2026 (Adoption)

GENERAL FUND 01

I. 2025-26 ESTIMATES

A. Beginning Balance, July 1, 2025	\$129,453,685
B. 2025-26 Estimated Revenue	463,604,919
C. 2025-26 Estimated Expenditures	-490,208,445
D. Estimated Ending Balance, June 30, 2026	<u>\$102,850,159</u>

II. 2026-27 BUDGET

A. Estimated Beginning Balance, July 1, 2026	\$102,850,159
B. 2026-27 Estimated Revenue	471,226,570
C. 2026-27 Estimated Expenditures	-485,102,516
D. Estimated Ending Balance, June 30, 2027	<u>\$88,974,213</u>
E. Components of Ending Fund Balance:	
1. Revolving Cash Fund	\$15,775
2. Stores & Prepaids - (Estimate)	1,831,034
3. Designated for Economic Uncertainties (3%)	14,553,075
4. Estimated Restricted Carryover	38,663,809
5. Reserve-Standard Deviation (200 ADA)	3,000,000
6. Reserve-Facility Upgrades/Deferred Maintenance Projects	4,670,000
7. Reserve-Instructional Materials (Lottery)	3,021,837
8. Reserve-LCFF Supplemental/Concentration Grant	23,197,386
9. Reserve-Site One-Time Carryover	7,576
10. Unassigned/Unappropriated	13,721
	<u>\$88,974,213</u>

III. REVENUE/EXPENSES

REVENUE LIMIT

A. 2025-26 Projected Local Control Funding Formula (LCFF) Entitlement	\$356,095,538
2.3% COLA	
72.8% Unduplicated Percent (funded)	

B. 2026-27 Projected Local Control Funding Formula (LCFF) Entitlement	\$371,241,186
2.87% COLA	
72.8% Unduplicated Percent (funded)	

Calculation below C - G:

C. 2026-27 LCFF ADA		
<i>Greater of current or prior year ADA</i>		
Grades TK/K-3	7,629.23	
Grades 4-6	5,460.21	
Grades 7-8	3,644.09	
Grades 9-12	7,677.24	
Total LCFF ADA	<u>24,410.77</u>	
D. LCFF Base Target Funding		
Grades TK/K-3	\$88,857,642	
Grades 4-6	58,478,849	
Grades 7-8	40,183,380	
Grades 9-12	100,663,971	
Total Base Target Funding	<u>\$288,183,842</u>	

E. Supplemental Funding		
Grades TK/K-3	\$12,937,673	
Grades 4-6	8,514,520	
Grades 7-8	5,850,700	
Grades 9-12	14,656,674	
Total Supplemental Funding		\$41,959,567

F. Concentration Funding		
Grades TK/K-3	\$10,280,829	
Grades 4-6	6,766,003	
Grades 7-8	4,649,217	
Grades 9-12	11,646,821	
Total Concentration Funding		\$33,342,870

G. Targeted Instructional Improvement, Transportation, & TK Add-on		\$7,754,907
--	--	-------------

Total LCFF Target		<u>\$371,241,186</u>
-------------------	--	----------------------

H. Current year estimated Supplemental & Concentration Grant Funding is \$75,302,437; and Minimum Proportionality Percentage (MPP) is 25.61%.

I. Education Protection Account (Resource 1400) (Certificated Salaries/Benefits)		\$66,071,425
---	--	--------------

J. Revenue by Object

	Unrestricted	Restricted	Total Revenue
1. LCFF Sources	\$371,241,186	\$0	\$371,241,186
2. Federal Revenue	0	15,169,164	15,169,164
3. Other State Revenue	10,129,407	46,075,225	56,204,632
4. Other Local Revenues	7,540,000	9,071,588	16,611,588
5. Transfers In	12,000,000	0	12,000,000
Total Before Contributions	\$400,910,593	\$70,315,977	\$471,226,570
Contributions	-62,081,756	62,081,756	0
Total Revenue	\$338,828,837	\$132,397,733	\$471,226,570

K. Expenses by Object

	Unrestricted	Restricted	Total Expenses
1. 1000 - Certificated Salaries	\$135,920,967	\$42,168,998	\$178,089,965
2. 2000 - Classified Salaries	52,361,417	25,295,712	77,657,129
3. 3000 - Fringe Benefits	65,621,111	38,686,380	104,307,491
4. 4000 - Materials & Supplies	30,933,580	11,519,587	42,453,167
5. 5000 - Other Services & Operating Expenses	40,186,875	26,698,621	66,885,496
6. 6000 - Equipment/Capital Outlay	462,854	4,378,484	4,841,338
7. 7000 - Other Outgo & Transfers Out	8,959,001	1,908,929	10,867,930
Total	\$334,445,805	\$150,656,711	\$485,102,516

GENERAL FUND BUDGETED EXPENSES HISTORICAL TREND

		<u>Increase/Decrease</u>	
1998 - 99	\$79,374,030	15.11 %	Adopted
1999 - 00	\$89,446,793	12.69%	Adopted
2000 - 01	\$104,604,427	16.95%	Adopted
2001 - 02	\$120,652,716	15.34%	Adopted
2002 - 03	\$122,965,956	1.92%	Adopted
2003 - 04	\$133,213,601	8.33%	Adopted
2004 - 05	\$138,538,094	4.00%	Adopted
2005 - 06	\$153,921,690	11.10%	Adopted
2006 - 07	\$164,350,989	6.78%	Adopted
2007 - 08	\$172,749,742	5.11%	Adopted
2008 - 09	\$174,741,494	1.15%	Adopted
2009 - 10	\$154,169,744	-11.77%	Adopted
2010 - 11	\$153,573,710	-0.39%	Adopted
2011 - 12	\$159,477,742	3.84%	Adopted
2012 - 13	\$159,866,949	0.24%	Adopted
2013 - 14	\$170,508,804	6.66%	Adopted
2014 - 15	\$197,545,438	15.86%	Adopted
2015 - 16	\$211,116,703	6.87%	Adopted
2016 - 17	\$234,544,871	11.10%	Adopted
2017 - 18	\$254,261,794	8.41%	Adopted
2018 - 19	\$276,695,657	8.82%	Adopted
2019 - 20	\$267,835,430	-3.20%	Adopted
2020 - 21	\$256,345,868	-4.29%	Adopted
2021 - 22	\$305,720,166	19.26%	Adopted
2022- 23	\$377,336,166	23.43%	Adopted
2023-24	\$402,831,438	6.76%	Adopted
2024-25	\$421,171,900	4.55%	Adopted
2025-26	\$468,025,812	11.12%	Adopted
2026-27	\$485,102,516	3.65%	Adopted

IV. AVERAGE DAILY ATTENDANCE (ADA)

	<i>PROJECTED</i>		
	P-2	P-2	
	2025-26	2026-27	Change
K-12			
Grades TK-3	7,265.14	7,504.01	238.87
Grades 4-6	5,439.18	5,391.74	-47.44
Grades 7-8	3,589.99	3,602.25	12.26
Grades 9-12	7,425.19	7,510.83	85.64
Sub-total Grades TK-12 ADA	23,719.50	24,008.83	289.33
NPS, NPS Extended Year, and CDS			
Grades TK-3	5.15	2.95	-2.20
Grades 4-6	7.31	5.98	-1.33
Grades 7-8	11.74	10.80	-0.94
Grades 9-12	35.45	31.47	-3.98
Sub-total NPS, NPS Extended Year, and CDS ADA	59.65	51.20	-8.45
District ADA	23,779.15	24,060.03	280.88
COE Operated	350.74	350.74	0.00
GRAND TOTAL ADA:	24,129.89	24,410.77	280.88

**MANTECA UNIFIED SCHOOL DISTRICT
PROJECTED P-2 COMPARISON REPORT
Average Daily Attendance
K-12**

<u>Year</u>	<u>ADA Total</u>	<u>Difference</u>
1984-85	10,160.00	
1985-86	10,717.00	557
1986-87	11,084.00	367
1987-88	11,350.00	266
1988-89	12,049.00	699
1989-90	12,634.00	585
1990-91	12,865.00	231
1991-92	13,255.00	390
1992-93	13,452.00	197
1993-94	13,792.00	340
1994-95	14,188.00	396
1995-96	14,723.00	535
1996-97	15,578.00	855
1997-98	15,890.00	312
1998-99	15,774.00	-116
1999-00	16,547.00	773
2000-01	17,560.00	1,013
2001-02	18,805.00	1,245
2002-03	19,967.00	1,162
2003-04	21,429.00	1,462
2004-05	22,334.00	905
2005-06	22,571.00	237
2006-07	22,457.00	-114
2007-08	22,373.00	-84
2008-09	22,048.00	-325
2009-10	22,014.00	-34
2010-11	22,309.26	295
2011-12	22,224.03	-85
2012-13	22,120.06	-104
2013-14	21,876.73	-243
2014-15	21,968.54	92
2015-16	21,945.80	-23
2016-17	22,104.40	159
2017-18	22,420.77	316
2018-19	22,318.03	-103
2019-20	22,567.99	147
2020-21	22,687.52	120
2021-22	21,375.78	-1,312
2022-23	22,334.71	959
2023-24	23,422.80	2,047
2024-25	23,536.22	113
2025-26	23,991.21	455
2026-27	24,060.03	69

Does not include County Operated Program ADA

2026-27 Enrollment Projections by Site - Projected March, 2026

Elementary Sites	Total	
August Knodt	619	
Brock Elliott	877	
French Camp	601	
George Komure	758	
George McParland	1,219	
Golden West	588	
Great Valley	934	
Joseph Widmer	1,018	
Joshua Cowell	711	
Lathrop	985	
Lincoln	733	
Mossdale	1,126	
Neil Hafley	789	
New Haven	587	
Nile Garden	1,232	
Sequoia	1,017	
Shasta	675	
Stella Brockman	882	
Veritas	1,262	
Walter Woodward	1,120	
Yosemite School Community Day K-6	10	
Elementary Sites Total		17,743
Secondary Sites		
Calla	129	
East Union	1,577	
Lathrop	1,501	
Manteca	1,926	
Sierra	1,752	
Weston Ranch	1,097	
New Vision	86	
Yosemite School Community Day 7-12	39	
Secondary Sites Total		8,107
Elementary and Secondary Sites Total		25,850
Special Education Non-Public Schools (NPS)		21
Grand Total Projected Enrollment		25,871

V. EXPENDITURES

A. Certificated Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for certificated personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2026-27 rates.
2. Certificated Staffing Increases/(Decreases):
 - a. Intervention Teachers: +0.5 FTE
 - b. Migrant Teacher: +1.0 FTE
 - c. Additional Class Assignment: -8.3 FTE
 - e. New Teacher Support Induction Teacher on Special Assignment (TOSA): +1.0 FTE
 - f. VAPA Teacher: +2.5 FTE
 - g. Counselor: +2.0 FTE
 - h. School Nurse: +1.0 FTE
 - i. Elementary Teacher: +11.0 FTE
 - j. Athletic Teacher on special Assignment (TOSA): -0.6 FTE
3. Certificated Administrative Staffing Increases
 - a. Director I Certificated Administrator: +1.0 FTE
 - b. Coordinator of Certificated Administrator: -1.0 FTE
 - c. Elementary Vice Principal: +2.0 FTE
 - d. Executive Director Certificated Administrator: -0.1 FTE

B. Classified Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for classified personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2026-27 rates.
2. Classified Staffing Increases/(Decreases)
 - a. Paraprofessional II Individual Services: -0.8 FTE
 - b. Accounts Payable Lead: +1.0 FTE
 - c. Office Manager I 11 Months: -1.0 FTE
 - d. Account Clerk I 11 Months: -1.0 FTE
 - e. Clerical Assistant: +2.0 FTE
 - f. Office Manager II: +1.0 FTE
 - g. Outreach Liaison: +1.6 FTE
 - h. High School Library Media Technician: +0.3 FTE
 - i. Paraprofessional I Regular Education: +0.7 FTE
 - j. Paraprofessional II SDC 11 Months: +2.0 FTE
 - k. Paraprofessional II SDC Individual Services: +0.8 FTE
 - l. School Site Assistant: -0.5 FTE
 - m. Bilingual Paraprofessional: -1.5 FTE
 - n. Technology Support Specialist I: +1.0 FTE
 - o. Administrative Secretary: +1.0 FTE
 - p. Warehouseman: +1.0 FTE
 - q. Paraprofessional UTK: +3.0 FTE
3. Classified Supervisory Staffing Increases
 - a. Behavior Analyst: +1.0 FTE
 - b. Coordinator of Classified Admin: +2.0 FTE
 - c. Director of Risk Management: +1.0 FTE
 - d. Coordinator of Risk Management: -1.0 FTE
 - e. Nutrition Services Supervisor: +1.0 FTE
 - f. Expanded Learning Program Supervisor: +1.0 FTE

C. Contributions

1.	0709-0000 LCFF Supplemental/Concentration Grant	\$75,302,437
2.	0723-0000 Transportation General - Home to School	10,253,506
3.	*3310-0000 Special Ed. IDEA Basic Local Assistance, Part B, Sec. 611	8,678,373
4.	*3315-0000 Special Ed. IDEA Pre-School Grant, Part B, Sec. 619	4,745,729
5.	*6500-0000 Special Ed. - Designated Instructional Services	32,566,968
6.	*6546-0000 Mental Health	1,466,291
7.	*8150-0000 Maintenance	14,543,356
8.	*9010-0701 Ag Incentive - Matching	81,039
		\$147,637,699
* Restricted Programs		\$62,081,756

D. LCFF base for sites: calculated 3-year average for Program, Administration and Operations based on prior year needs-based amounts.

E. Categorical Programs not included in 2026-27 Budget:

0005-0109 Logic/Going Green	Carryover Only in 2026-27
0005-3131 N.S. Incentive	Carryover Only in 2026-27
0005-3142 Sorooptimist International	Carryover Only in 2026-27
0005-3145 SMAA	Carryover Only in 2026-27
0005-3146 Health Services HS Physical Fees	Carryover Only in 2026-27
0005-3756 Nutrition Services-Club Cruiser	Carryover Only in 2026-27
0005-5575 Site Donation/Fundraising	Carryover Only in 2026-27
0005-5576 Gale W- Donations	Carryover Only in 2026-27
0005-5653 Blackbaud Giving	Carryover Only in 2026-27
0005-5654 Sunrise Rotary Grant	Carryover Only in 2026-27
0005-7802 Surplus Sales	Carryover Only in 2026-27
0005-7808 Recycle Bottles & Cans	Carryover Only in 2026-27
0005-7809 Recycle-Clothing Bins	Carryover Only in 2026-27
0005-9110 Coke Revenue	Carryover Only in 2026-27
0005-9203 Vinyl Banner Printer	Carryover Only in 2026-27
6387 Career Technical Educational Incentive Grant	Carryover Only in 2026-27
6388 K-12 Strong Workforce Grant	Carryover Only in 2026-27
7311-0000 Classified Employee Professional Development Block Grant	Carryover Only in 2026-27
9010-0014 Gallo Art Grant	Carryover Only in 2026-27
9010-0091 be.Cuisine	Carryover Only in 2026-27
9010-0105 Outdoor Education	Carryover Only in 2026-27
9010-0175 Acorn League	Carryover Only in 2026-27
9010-0229 CTE Donation	Carryover Only in 2026-27
9010-0231 Mental Health Student Services Act	Carryover Only in 2026-27
9010-0232 Substance Abuse Prevention	Carryover Only in 2026-27
9010-0249 AP/IB Test Fee Program	Carryover Only in 2026-27
9010-0254 Advanced Placement Testing	Carryover Only in 2026-27
9010-0257 H.S. Schiffman Donation	Carryover Only in 2026-27
9010-0281 A.G. Re-Sale	Carryover Only in 2026-27
9010-0290 CTE Grant Expansion	Carryover Only in 2026-27
9010-0294 Gaming Design	Carryover Only in 2026-27
9010-0295 MHS Frank Jury Ag Scholarship	Carryover Only in 2026-27
9010-0296 MHS Paul Dawson Scholarship	Carryover Only in 2026-27
9010-0297 MHS Dr. Earl Klapstein Scholarship	Carryover Only in 2026-27
9010-0299 NV-FHA Hero	Carryover Only in 2026-27
9010-0301 MHS Mick Founts Scholarship	Carryover Only in 2026-27
9010-0320 H.S. Floral Re-Sale	Carryover Only in 2026-27
9010-0322 Shop Re-Sale	Carryover Only in 2026-27
9010-0325 Spartan Services	Carryover Only in 2026-27

9010-0326 Respect The Shield	Carryover Only in 2026-27
9010-0347 Lathrop High School Laser Services	Carryover Only in 2026-27
9010-0351 Maryanne Pangburn-Wallace Scholarship	Carryover Only in 2026-27
9010-0372 Ed Tech Voucher Program	Carryover Only in 2026-27
9010-0373 Mathematica	Carryover Only in 2026-27
9010-0800 Cal-HOSA Mental Health Project	Carryover Only in 2026-27
9010-0801 SEL Grant	Carryover Only in 2026-27
9010-0811 Ceramics After School Grant	Carryover Only in 2026-27
9010-0830 Career & College Clubs Grant	Carryover Only in 2026-27
9010-0833 ATP Greenhouse	Carryover Only in 2026-27
9010-0834 ATP Coffee Cart	Carryover Only in 2026-27
9010-0835 ATP Snack Shack	Carryover Only in 2026-27
9010-0836 ATP Boutique	Carryover Only in 2026-27
9010-0837 ATP Field Trips	Carryover Only in 2026-27
9010-0850 Lt Grant Award - STEAM	Carryover Only in 2026-27
9010-0851 Lowes Gives Foundation - STEAM	Carryover Only in 2026-27
9010-1725 Music	Carryover Only in 2026-27
9010-2420 Elementary Library	Carryover Only in 2026-27
9010-3100 Get Focused Stay Focused	Carryover Only in 2026-27
9010-3105 Apprentice Int Grant	Carryover Only in 2026-27
9010-3130 N.E, Kaiser Permanente	Carryover Only in 2026-27
9010-3141 BHS	Carryover Only in 2026-27
9010-3143 Every 15 Minutes (E-15)	Carryover Only in 2026-27
9010-3170 Making Sense of Science	Carryover Only in 2026-27
9010-3171 M.E.S Grant	Carryover Only in 2026-27
9010-3186 Raymus Class Book Sets	Carryover Only in 2026-27
9010-3187 Raymus Kinder Project	Carryover Only in 2026-27
9010-3189 Raymus Leadership	Carryover Only in 2026-27
9010-3760 Jeff Gonzales Scholarship	Carryover Only in 2026-27
9010-3761 Jason Alves Scholarship	Carryover Only in 2026-27
9010-3762 Dan Beukelman Scholarship	Carryover Only in 2026-27
9010-3763 S. Randall Williams Scholarship	Carryover Only in 2026-27
9010-3764 Tim Knadle Memorial	Carryover Only in 2026-27
9010-3765 Eric Eisner Memorial	Carryover Only in 2026-27
9010-3767 7-Eleven Project A-Game	Carryover Only in 2026-27
9010-3768 CVT Health Fair	Carryover Only in 2026-27
9010-4261 Athletic Fund	Carryover Only in 2026-27
9010-4320 Graduation Expenses	Carryover Only in 2026-27
9010-4702 Miscellaneous Scholarship	Carryover Only in 2026-27
9010-5210 Safety Grant	Carryover Only in 2026-27
9010-5569 Health Science Donations	Carryover Only in 2026-27
9010-5570 Library Donations	Carryover Only in 2026-27
9010-5572 Ag Fair Donations	Carryover Only in 2026-27
9010-5573 Culinary Arts Donation/Fundraising	Carryover Only in 2026-27
9010-5574 Embroidery Donations	Carryover Only in 2026-27
9010-5577 F.C.A Donation/Fundraising	Carryover Only in 2026-27
9010-5580 Health Services-Homeless/Needy Children	Carryover Only in 2026-27
9010-5651 PG&E Garden Grant	Carryover Only in 2026-27
9010-5655 PG&E Bright Ideas Grant	Carryover Only in 2026-27
9010-5657 Raymus-Athletics	Carryover Only in 2026-27
9010-5659 Raymus Book Vending Machine	Carryover Only in 2026-27
9010-5660 Raymus Foundation	Carryover Only in 2026-27
9010-5662 Raymus Foundation - Football	Carryover Only in 2026-27
9010-5667 Raymus Foundation 3D Art	Carryover Only in 2026-27
9010-5669 Raymus - SEL	Carryover Only in 2026-27
9010-5810 Stadium Field Clean-up	Carryover Only in 2026-27

9010-6156 Donations - Law Enforcement	Carryover Only in 2026-27
9010-7370 Special Secondary Programs	Carryover Only in 2026-27
9010-8050 Facility Use	Carryover Only in 2026-27
9010-8650 Verizon Land Lease	Carryover Only in 2026-27
9010-9105 Fair Scholarship	Carryover Only in 2026-27
9010-9108 Coke Scholarship	Carryover Only in 2026-27
9010-9128 - Rientjes Scholarship	Carryover Only in 2026-27
9010-9129 Raymus Musical Grant	Carryover Only in 2026-27
9010-9130 Andrew Ramirez Memorial	Carryover Only in 2026-27
9012-0000 Medi-Cal	Carryover Only in 2026-27
9018-0000 Raymus Foundation-Future Teachers	Carryover Only in 2026-27
9021-0000 Raymus Brock Elliot School Garden	Carryover Only in 2026-27
9022-0000 Raymus Van Grant	Carryover Only in 2026-27
9026-0000 Robotics	Carryover Only in 2026-27
9030-0108 Logic/EEI Curriculum	Carryover Only in 2026-27
9030-0109 Logic Going Green	Carryover Only in 2026-27
11-9010-0839 Adult Ed Van Grant	Carryover Only in 2026-27
11-9010-4702 Misc Scholarship	Carryover Only in 2026-27
12-9010-5037 PK Improvement	Carryover Only in 2026-27
12-6130 Child Care & Development Reserve Account	Carryover Only in 2026-27
13-5310-3755 Nutrition Education Coke	Carryover Only in 2026-27
13-9010-0000 Nutrition Education, Misc. Award	Carryover Only in 2026-27

F. Operating Expenditures:

Following is an itemization of specific expenditures:

	<u>Proposed Budget</u>
1. Gasoline/Fuel (Object 4382)	\$721,700
2. Utilities (Gas/Heating Oil/Electricity) (Object 5520)	7,032,300
3. Sewage/Water (Object 5510)	1,974,900
4. Telephone/Data Lines/Cell Phones/Internet (Obj 5940-5944)	246,702
5. Other Insurance (Object 5450)	3,977,537
6. Legal Expense (Object 5810)	1,275,000
7. Shipping Service/Postage (Objects 5920, 5930)	174,334
8. Auditor Costs (Object 5820)	79,600
9. Disposal Services (Object 5570)	746,800
	<u>\$16,228,873</u>

G. Data Processing JPA (Object 5891)	\$1,147,713
--------------------------------------	-------------

H. General Fund 01 Interfund Transfers Out:

1. Special Reserve for Capital Outlay Fund 40	\$4,700,000
2. Enterprise Fund 63 (Farm)	23,087
Total Transfers Out	\$4,723,087

I. Fringe Benefits - Special Reserve for Postemployment Benefits Fund 20

1. An assessment on all salaries of employees with health benefits is charged to all funds. The assessment is based on OPEB GASB 75 Rules and is prorated per the FTE of the employee.

J. Additional Expenditures:

	Proposed Budget
1. Maintenance/Grounds (Resource 8150, Function 8400) (Does not include salaries and benefits)	
a. Materials & Supplies (Object 4310)	\$821,000
b. Non-Capitalized Equipment (Object 4400)	57,000
c. Pest Control (Object 5515)	108,000
d. Disposal Services (Object 5570)	14,000
e. Laundry/Dry Cleaning (Object 5580)	0
f. Rents, Leases, Repairs, Improvements (Object 5600)	157,000
g. Equipment Rental/Lease (Object 5610)	42,000
h. Equipment Repair (Object 5660)	136,000
i. Other Services & Operating Expenses (Object 5800)	41,000
j. Equipment (Object 6400)	0
	\$1,376,000
2. Maintenance (Resource 8150) (Does not include salaries and benefits or Function 8400)	
a. Materials & Supplies (Object 4310)	\$1,885,100
b. Gasoline/Fuel (4382)	0
c. Non-Capitalized Equipment (Object 4400)	303,900
d. Conference Expense (Object 5220)	13,500
e. Workshops/Trainings (Object 5222)	0
f. Disposal Services (Object 5570)	9,000
g. Laundry/Dry Cleaning (Object 5580)	0
h. Rents, Leases, Repairs, Improvements (Object 5600)	726,100
i. Equipment/Rental Lease (Object 5610)	12,000
j. Equipment Repair (Object 5660)	141,000
k. Vehicle Repair Labor (Object 5670)	0
l. Building Repairs (Object 5680)	91,000
m. Other Services & Operating Expenditures (Object 5800)	441,700
n. Equipment (Object 6400)	0
o. Equipment Replacement (Object 6500)	0
p. Indirect Costs (Object 7310)	720,187
	\$4,343,487

VI. REVENUE - CATEGORICAL

A. State/Federal/Local Categorical Funding

1. Carryover and unearned income in categorical programs not included with the following exceptions:
 - Rs3010 - Title I
 - Rs4035 - Title II
 - Rs4127 - Title IV
 - Rs4303 - Title III
 - Rs6387 - CTEIG

VII. SPECIAL EDUCATION/PRESCHOOL

A. Special Education Funding for 2026-27

Local SELPA funding plan agreed upon by Council of Directors.

Revenue (Resources-Managements)	Proposed Budget
1. 6500-0000 Revenue AB-602	\$8,995,656
2. 6500-6535 Special Ed P/S-Staff Development	6,743
3. 6546-0000 Mental Health Revenue	2,034,554
4. 3310-0000 IDEA Basic Local Assistance Revenue	4,665,004
5. 3311-0000 Special Ed Private School	7,400
6. 3315-0000 Special Ed-IDEA Preschool Grant Revenue	101,070
7. 3317-0000 Special Ed Preschool	227
8. 3327-0000 IDEA Mental Health Allocation	298,276
9. General Fund Contribution to Special Education Programs	47,457,361
	\$63,566,291

B. Expenditures (Resources-Functions)

1. 6500-1110 Special Day Class	\$15,104,279
2. 3310-1110 Special Day Class	11,591,654
3. 3315-1110 Special Day Class	2,786,282
4. 3317-1110 Special Day Class	227
5. 6500-1120 Resource Specialist	8,034,740
6. 3310-1120 Resource Specialist Aides	1,751,723
7. 6500-1180 Non Public School (NPS)	2,700,000
8. 6500-1190 Other Special Instructional Services	5,518,076
9. 3315-1190 Other Special Instructional Services	903,021
10. 6500-2100 Support Services	4,802,848
11. 6546-2100 Support Services	326,141
12. 3315-2100 Special Ed-Idea Preschool	328,128
13. 3311-2100 Support Services	7,400
14. 6500-2700 School Administration	537,656
15. 3315-2700 School Administration	16,628
16. 6500-3120 Psychological Services	2,914,553
17. 6546-3120 Psychological Services	1,245,421
18. 3315-3120 Psychological Services	457,100
19. 3315-3130 Attendance & Social Work	89,271
20. 6500-3140 Health Services	924,959
21. 6546-3140 Health Services	374,869
22. 3315-3150 Speech Pathology & Audio Services	260,869
23. 6500-3150 Speech Pathology & Audio Services	1,050,456
24. 3327-3900 Other Pupil Services	298,276
25. 6546-3900 Other Pupil Services	1,540,096
26. 6546-7200 General Administration	14,318
27. 3315-8200 Operations	5,500
28. 6500-8200 Operations	6,500
Total Expenditures	\$63,590,991

	<u>Estimated Actuals</u>	<u>Proposed Budget</u>
	<u>2025-26</u>	<u>2026-27</u>
C. County SELPA Transportation Excess Costs (not included in B. Expenditures)	\$2,117,058	\$1,604,802

	<u>Estimated FTE</u>	<u>Proposed FTE</u>
	<u>2025-26</u>	<u>2026-27</u>
D. Staffing		
1. Special Day Classes (SDC) Includes Pre-School and Adult Transition Program	102.00	102.00
2. Resource Specialist Program (RSP)	54.00	54.00
3. Psychologist	30.00	30.00
4. Speech Therapist (including Pre-School)	35.00	35.00
5. Adaptive P.E. (APE)	3.00	3.00
6. Program Specialist	8.00	8.00
7. Lead Program Specialist	1.00	1.00
8. Paraprofessional I - RSP Aides	31.88	31.88
9. Paraprofessional II - SDC Aides	143.07	145.07
10. Paraprofessional II - SDC Individual Services	61.41	62.19
11. Special Ed Coordinator	4.00	4.00
12. Account Clerk II	1.00	1.00
13. Adult Education Principal (Adult Transition Program)	0.15	0.15
14. Program Support Specialist (Adult Transition Program)	0.70	0.70
15. Behavior Analyst	7.00	8.00
16. Behavioral Specialist	3.00	3.00
17. Behavior Support Program Assistant	4.88	4.88
19. Clerical Assistant 12 Months	2.00	2.00
20. Department Supervisor	1.00	1.00
21. Senior Director of Special Education	1.00	1.00
22. Data Specialist	1.00	1.00
23. Educational Occupational Therapist	4.00	4.00
24. Paraprofessional III (Adult Transition Program)	6.25	6.25
25. Teacher on Special Assignment	1.10	1.10
26. Speech and Language Path Assistant	2.63	2.63
27. Mental Health Therapist	2.00	2.00
28. Certified Occupational Therapist Assistant (COTA)	2.00	2.00
29. Elementary Attendance Clerk	1.00	1.00
30. Clerical Assistant Sch Term	1.25	1.25
31. Coordinator of Special Ed	4.00	4.00
32. Lead School Nurse	0.30	0.30
33. Paraprofessional I - Preschool	0.72	0.72
34. School Nurses	5.25	5.60
35. UTK SDC Teacher	9.00	9.00
	<u>534.59</u>	<u>538.72</u>

VIII. TRANSPORTATION (Resources 0723, 0724)

A. Revenue	\$0
B. Expenditures	-\$10,253,506
C. General Fund Contribution to Transportation	\$10,253,506

IX. SALARIES

A. Step/Class Increase 2025-26 to 2026-27 at Proposed Budget - All Funds (Does not include benefits)	<u>2025-26</u>	<u>2026-27</u>
1. Certificated	\$1,806,649	\$2,388,979
2. Classified	1,169,463	1,092,242
3. Certificated Administration	232,136	239,618
4. Classified Administration/Classified Supervisory	150,124	142,522
5. School Site Assistants	106,481	72,051
	<u>\$3,464,853</u>	<u>\$3,935,412</u>

B. Negotiations

1. For 2026-27, negotiations are completed for Certificated, contract language.
2. For 2026-27, negotiations are completed for Classified, Chapter 50, contract language.
3. For 2026-27, negotiations are completed for Classified, Chapter 864.
4. For 2026-27, negotiations are completed for Adult Education, contract language.

C. 2026-27 cost for each one percent (1%) increase (fringe benefits without health and welfare are included). Vacancies are included, with the exception of sub positions.

	All Funds	
	2025-26	2026-27
1. Certificated	\$1,741,938	\$1,779,451
2. Classified	854,947	904,836
3. Certificated Administration	239,538	249,645
4. Classified Administration/Classified Supervisory	118,770	136,196
5. School Site Assistants	59,210	57,264
Total 1% increase:	\$3,014,403	\$3,127,392

D. Retirees

Replacement costs of all retirees are included in the 2026-27 budget.

X. STAFFING/CLASS SIZE

	Maximum Class Size
1. Universal Transitional Kindergarten	20-2
2. Grades Kindergarten	24-1
3. Grades 1-3	26-1
4. Grades 4-8	34-1
5. Grades 9-12	34-1
6. Continuation	28-1
7. Yosemite Day School	20-1

MEA Agreement signed on March 25, 2020 to freeze the current class size of 24 to 1, Kinder and 26 to 1, Grades 1-3.

XI. POTENTIAL OPPORTUNITIES/CHALLENGES

A. Opportunities

1. ADA and enrollment is projected to increase in the current and next two years.
2. Education funding projected to receive a cost of living adjustment.

B. Challenges

1. Using future revenue projections that may not materialize to pay for ongoing expenditures.
2. Future increases in CalPERS rates.

XII. STATE LOTTERY FUNDING**LOTTERY (UNRESTRICTED)**

A. Estimated Beginning Balance - July 1, 2026	\$2,466,711
B. Estimated Revenue @ \$190 Per ADA	4,720,000
C. Estimated Expenditures	-4,164,874
D. Estimated Ending Balance - June 30, 2027	<u>\$3,021,837</u>

LOTTERY (RESTRICTED)

A. Estimated Beginning Balance - July 1, 2026	\$8,006,782
B. Estimated Revenue @ \$82 Per ADA	2,040,000
C. Estimated Expenditures	-3,052,214
D. Estimated Ending Balance - June 30, 2027	<u>\$6,994,568</u>

LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED)

<u>DESCRIPTION</u>	<u>RS-MGMT</u>	<u>Proposed</u>
Elementary Sites - Classroom Supplies	1100-0000	\$1,253,689
High School Sites - Classroom Supplies	1100-various	545,100
Teacher Device Refresh	1100-0034	1,114,858
Elementary Education	1100-7156	707,470
Secondary Education	1100-1004	300,000
School Farm	1100-0353	93,757
SRO Contribution	1100-3134	150,000
Curriculum	6300-4100	3,052,214
LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED) GRAND TOTAL		<u>\$7,217,088</u>

XIII. ADULT EDUCATION FUND 11

A. Estimated Beginning Balance - July 1, 2026	\$260,367
B. Estimated Revenue	1,860,821
C. Estimated Expenditures	-1,860,821
D. Estimated Ending Balance - June 30, 2027	<u>\$260,367</u>

XIV. CHILD DEVELOPMENT FUND 12

A. Estimated Beginning Balance - July 1, 2026	\$1,461,727
B. Estimated Revenue	2,329,284
1. 6052 Prekindergarten & Family Literacy, Program Support	\$0
2. 6105 Child Care & Development: California State Preschool Program	2,329,284
3. 9010 Interest	0
C. Estimated Expenditures	-2,329,284
1. 6052 Prekindergarten & Family Literacy, Program Support	\$0
2. 6105 Child Care & Development: California State Preschool Program	2,329,284
D. Estimated Ending Balance - June 30, 2027	<u>\$1,461,727</u>

XV. CAFETERIA FUND 13

Includes Rs 5310, 5320, and 5810

A. Estimated Beginning Balance - July 1, 2026		\$17,482,384
B. Estimated Revenue		29,023,469
1. Child Nutrition-Federal	\$15,356,548	
2. Child Nutrition-State	10,132,771	
3. Food Service Sales	21,150	
4. Interest	1,400,000	
5. Donated Food Commodities	1,425,000	
6. All Other Local	688,000	
7. To Cafeteria Fund from General Fund	0	
C. Estimated Expenditures		-25,912,615
1. Classified Support Salaries/Subs	\$5,729,510	
2. Classified Supervisory Salaries	933,696	
3. Classified Administrator Salaries	350,194	
4. Clerical Salaries/Subs	643,675	
5. Fringe Benefits	2,895,785	
6. Books Other Than Textbooks	2,000	
7. Materials and Supplies	611,605	
8. Non-Capitalized Equipment	509,850	
9. Food Supplies	10,556,100	
10. Travel/Conference/Mileage Expense/Meetings/Trainings/Dues	40,000	
11. Other Insurance	1,866	
12. Pest Control	10,000	
13. Gas/Heating Oil/Electricity	204,000	
14. Rents, Leases, Repairs, & Improvements	22,300	
15. Equipment Rental/Lease	2,100	
16. Facilities Rental/Lease	409,684	
17. Contracts, Service Agreements	1,300	
18. Equipment Repair	205,000	
19. Other Services & Operating Expenses	1,465,930	
20. Printing	4,000	
21. Advertising (Legal) Expense	1,000	
22. Physical Examinations	11,000	
23. Cell Phones	9,000	
24. Equipment	627,000	
25. Indirect Costs	666,020	
D. Estimated Ending Balance - June 30, 2027		<u>\$20,593,238</u>
Ending Balance consists of:		
1. Estimated Stores Ending Balance June 30, 2027		\$904,700
2. Prepaid Items		\$32,000
3. Revolving Cash Fund		\$200
4. Restricted Amount - June 30, 2027		\$19,656,338
E. General Fund charges Food Service account for:		
1. Indirect Costs (5.21% excluding food costs)	\$666,020	

XVI. DEFERRED MAINTENANCE FUND (Formerly Fund 14)

Effective 7/1/2011 Deferred Maintenance accounted for in General Fund: 01-0620

A. Estimated Beginning Balance - July 1, 2026	\$0
B. Estimated Revenue	0
C. Estimated Expenses	0
D. Estimated Ending Balance - June 30, 2027	<u>\$0</u>

XVII. SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS FUND 17

A. Estimated Beginning Balance - July 1, 2026	\$66,581,162
B. Estimated Revenue	0
1. Interest	\$0
C. Estimated Expenses	
1. Between Gen Fund & Sp Reserve Fund	-12,000,000
D. Estimated Ending Balance - June 30, 2027	<u>\$54,581,162</u>
Ending Balance consists of:	
1. Commitment - Technology Device Refresh	\$33,978,554
2. Commitment - Curriculum Adoptions	\$20,564,382
3. Assigned Amount - June 30, 2027	\$38,226

XVIII. SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS FUND 20

A. Estimated Beginning Balance - July 1, 2026	\$16,361,225
B. Estimated Revenue	0
1. Interest	\$0
2. From General Fund - OPEB Calculation	0
C. Estimated Expenses	
1. Between Gen Fund & Sp Reserve Fund	0
D. Estimated Ending Balance - June 30, 2027	<u>\$16,361,225</u>

XIX. BUILDING FUNDS (SACS Form 21)

A. Estimated Beginning Balance - July 1, 2026		\$110,807,242
B. Estimated Revenue		5,000,000
1. Interest	\$5,000,000	
2. Redevelopment Revenue	0	
C. Estimated Expenses		-81,191,363
<u>Measure G</u>		
1. Materials and Supplies	\$2,955	
2. Non-Capitalized Equipment	20,346	
3. Rents, Leases, Repairs, Improvements	29,872	
4. Other Svcs & Oper Expenditures	116,311	
5. Building and Land Improvements	6,731,406	
<u>Measure A</u>		
1. Materials and Supplies	\$179,310	
2. Non-Capitalized Equipment	309,658	
3. Other Services & Operating Expenses	50,451	
4. Building and Land Improvements	73,219,944	
<u>Redevelopment</u>		
1. Materials and Supplies	\$2,072	
2. Non-Capitalized Equipment	0	
3. Rents, Leases, Repairs, Improvements	0	
4. Other Svcs & Oper Expenditures	0	
5. Building and Land Improvements	529,038	
D. Other Financing Sources/Uses		
Bond Issuance		0
E. Estimated Ending Balance - June 30, 2027		<u>\$34,615,879</u>

XX. CAPITAL FACILITIES FUND 25 (Developer Fees)

A. Estimated Beginning Balance - July 1, 2026		\$50,335,138
B. Estimated Revenue		0
1. Interest	\$0	
2. Other Local Revenue	0	
3. Developer Fees	0	
a. Residential - Level 1 - \$5.38 per square foot		
b. Senior Housing - \$0.87 per square foot		
c. Commercial - \$0.87 per square foot		
d. Commercial Self-Storage - \$0.57 per square foot		
C. Estimated Expenditures		-16,279,337
1. Materials & Supplies	\$308,493	
2. Non-Capitalized Equipment	287,837	
3. Other Services & Operating Expenses	87,000	
4. Building and Improvements	15,596,007	
D. Estimated Ending Balance - June 30, 2027		<u>\$34,055,801</u>

XXI. COUNTY SCHOOL FACILITIES FUND 35

A. Estimated Beginning Balance - July 1, 2026		\$92,913
B. Estimated Revenue		0
1. Interest	\$0	
C. Estimated Expenditures		0
2. Land and Improvements	\$0	
D. Estimated Ending Balance - June 30, 2027		<u>\$92,913</u>

XXII. SPECIAL RESERVE (CAPITAL) FUND 40

A. Estimated Beginning Balance - July 1, 2026		\$38,957,375
B. Estimated Revenue		4,700,000
1. Transfer-in from General Fund	\$4,700,000	
2. Interest	0	
3. Solar Project (QZAB) Federal Subsidy	0	
C. Estimated Expenditures		-22,887,984
1. Materials & Supplies	\$0	
2. Non-Capitalized Equipment	275,755	
3. Rents, Leases, Repairs, Improvements	0	
4. Other Services & Operating Expenses	10,144	
5. Capital Outlay	20,257,607	
6. Debt Service - Interest (Solar Project - QZAB)	347,478	
7. Other Debt Service - Principal (Solar Project - QZAB)	1,997,000	
D. Estimated Ending Balance - June 30, 2027		<u>\$20,769,391</u>

XXIII. BOND INTEREST AND REDEMPTION FUND 51

A. Estimated Beginning Balance - July 1, 2026		\$43,621,610
B. Estimated Revenue		25,270,800
1. Homeowners' Exemptions	\$110,700	
2. Secured Roll	21,451,700	
3. Unsecured Roll	1,549,000	
4. Prior Year	15,200	
5. Supplemental Taxes	820,200	
6. Interest	1,324,000	
C. Estimated Expenditures		-29,948,076
1. Bond Redemptions	\$11,285,412	
2. Bond Interest & Service Charges	18,662,664	
D. Other Financing Sources/Uses		
Bond Issuance		0
E. Estimated Ending Balance - June 30, 2027		<u><u>\$38,944,334</u></u>

XXIV. DEBT SERVICE FOR BLENDED COMPONENT FUND 52

Redemption portion of CFD Funds - Budget in Funds 77, 78, 80, 81, 82

A. Estimated Beginning Balance - July 1, 2026		\$13,070,652
B. Estimated Revenue		11,922,407
C. Estimated Expenditures		-11,922,407
D. Estimated Ending Balance - June 30, 2027		<u><u>\$13,070,652</u></u>

XXV. OTHER ENTERPRISE - FARM FUND 63

A. Estimated Beginning Balance - July 1, 2026		\$15,632
B. Estimated Revenue		90,887
1. Local Revenue	\$67,800	
2. Transfer-in from General Fund (Verizon Lease Revenue)	23,087	
C. Estimated Expenditures		-90,887
1. Materials & Supplies	\$47,887	
2. Other Services & Operating Expenses	43,000	
D. Estimated Ending Balance - June 30, 2027		<u><u>\$15,632</u></u>

XXVI. SELF-INSURANCE RESERVE FUND 67

A. Estimated Beginning Balance - July 1, 2026		\$0
B. Estimated Revenue		1,379,461
1. Interest	\$4,000	
2. Contribution from General Fund	1,375,461	
C. Estimated Expenditures		-1,379,461
1. Risk Management Staff-Salaries/Benefits	\$218,009	
2. Supplies & Equipment (burglary/vandalism related)	30,000	
3. Other Services & Operating Expenditures	281,452	
4. Legal Expense	250,000	
5. Assessments & Fees	600,000	
D. Estimated Ending Balance - June 30, 2027		<u><u>\$0</u></u>

XXVII. RETIREE BENEFITS FUND 71

A. Estimated Beginning Balance - July 1, 2026		\$21,592,579
B. Estimated Revenue		0
1. Interest	\$0	
C. Estimated Expenditures		0
1. Service Charges	\$0	
D. Estimated Ending Balance - June 30, 2027		<u><u>\$21,592,579</u></u>

XXVIII. COMMUNITY FACILITIES DISTRICT FUNDS (SACS Form 49)**A. Community Facilities District 1989-1 Fund 77**

1. Estimated Beginning Balance - July 1, 2026		\$3,913,187
2. Estimated Revenue		3,703,000
a. Proceeds from Parcel Taxes	\$3,645,000	
b. Interest	58,000	
3. Estimated Expenditures		-3,645,000
a. Other Services & Operating Expenses	\$0	
b. Debt Service: Principal & Interest	1,175,000	
c. Transfer to Debt Service Fund (Fund 52)	2,470,000	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$3,971,187</u></u>

B. Community Facilities District 1989-2 Fund 78

1. Estimated Beginning Balance - July 1, 2026		\$7,276,051
2. Estimated Revenue		2,751,469
a. Proceeds from Parcel Taxes	\$2,461,469	
b. Interest	290,000	
3. Estimated Expenditures		-2,465,378
a. Other Services & Operating Expenditures	\$0	
b. Building and Land Improvements	3,909	
c. Transfer to Debt Service Fund (Fund 52)	2,461,469	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$7,562,142</u></u>

C. Community Facilities District 2005-4 Fund 80

1. Estimated Beginning Balance - July 1, 2026		\$3,815,723
2. Estimated Revenue		597,363
a. Proceeds from Parcel Taxes	\$392,363	
b. Interest	205,000	
3. Estimated Expenditures		-2,095,068
a. Other Services & Operating Expenditures	\$10,227	
b. Building and Land Improvements	1,692,478	
c. Transfer to Debt Service Fund (Fund 52)	392,363	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$2,318,018</u></u>

D. Community Facilities District 2000-3 Fund 81

1. Estimated Beginning Balance - July 1, 2026		\$55,761,216
2. Estimated Revenue		5,844,825
a. Proceeds from Parcel Taxes	\$3,741,825	
b. Interest	2,103,000	
3. Estimated Expenditures		-3,947,986
a. Other Services & Operating Expenditures	\$0	
b. Building and Land Improvements	206,161	
c. Transfer to Debt Service Fund (Fund 52)	3,741,825	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$57,658,055</u></u>

E. Community Facilities District 2018-5 Fund 82

1. Estimated Beginning Balance - July 1, 2026		\$53,790,803
2. Estimated Revenue		4,891,750
a. Proceeds from Parcel Taxes	\$2,856,750	
b. Interest	2,035,000	
3. Estimated Expenditures		-2,856,750
a. Other Services & Operating Expenditures	\$0	
b. Building and Land Improvements	0	
c. Transfer to Debt Service Fund (Fund 52)	2,856,750	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$55,825,803</u></u>

F. Community Facilities District 2020-6 Fund 83

1. Estimated Beginning Balance - July 1, 2026		\$301,369
2. Estimated Revenue		99,000
a. Proceeds from Parcel Taxes	\$90,000	
b. Interest	9,000	
3. Estimated Expenditures		0
a. Other Services & Operating Expenditures	\$0	
b. Building and Land Improvements	0	
c. Transfer to Debt Service Fund (Fund 52)	0	
4. Estimated Ending Balance - June 30, 2027		<u><u>\$400,369</u></u>

XXIX. TAX AND REVENUE ANTICIPATION NOTES (TRANS)

Manteca Unified School District has been a participant in this financial program since 1994-95.
Our history is summarized below:

		<u>Year</u>	<u>Amount of Issue</u>	<u>Net Earnings (Interest)</u>
1996-97	Series A		\$4,000,000	\$72,761.50
1996-97	Series B		\$1,000,000	\$12,971.96
1997-98			\$4,600,000	\$86,066.37
1998-99			\$4,180,000	\$66,048.28
1999-00			\$5,545,000	\$118,244.66
2000-01			\$3,675,000	\$95,071.00
2001-02			\$6,000,000	\$76,504.00
2002-03			\$6,000,000	\$0.00
2003-04			\$6,000,000	\$0.00
2004-05			\$8,905,000	\$0.00
2005-06			\$0	\$0.00 No participation
2006-07			\$0	\$0.00 No participation
2007-08			\$0	\$0.00 No participation
2008-09			\$0	\$0.00 No participation
2009-10			\$9,380,000	\$231,243.06
2010-11			\$0	\$0.00 No participation
2011-12			\$0	\$0.00 No participation
2012-13			\$0	\$0.00 No participation
2013-14			\$0	\$0.00 No participation
2014-15			\$0	\$0.00 No participation
2015-16			\$0	\$0.00 No participation
2016-17			\$0	\$0.00 No participation
2017-18			\$0	\$0.00 No participation
2018-19			\$0	\$0.00 No participation
2019-20			\$0	\$0.00 No participation
2020-21			\$0	\$0.00 No participation
2021-22			\$0	\$0.00 No participation
2022-23			\$0	\$0.00 No participation
2023-24			\$0	\$0.00 No participation
2024-25			\$0	\$0.00 No participation

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

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

Budget available for inspection at:

Place: Manteca Unified School District

Date: 6/8/2026

Adoption Date: 6/16/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Clark Burke, Ed.D.

Title: Superintendent

Public Hearing:

Place: Manteca Unified School District

Date: 6/11/2026

Time: 3:30 pm

Contact person for additional information on the budget reports:

Name: Clark Burke, Ed.D.

Title: Superintendent

Telephone: 209-858-0729

E-mail: cburke@musd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

SJCOE

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/16/2026 Date of Meeting (Format: MM/DD/YYYY)
Clark Burke, Ed.D. Printed Name	Superintendent Title

For additional information on this certification, please contact:

Clark Burke, Ed.D. Name	Superintendent Title
cburke@musd.net Email	209-858-0729 Telephone

SECTION 2

STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND

FORM 08: STUDENT ACTIVITIES

FORM 11: ADULT EDUCATION FUND

FORM 12: CHILD DEVELOPMENT FUND

FORM 13: CAFETERIA SPECIAL REVENUE FUND

FORM 17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

FORM 20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

FORM 21: BUILDING FUND

FORM 25: CAPITAL FACILITIES FUND

FORM 35: COUNTY SCHOOL FACILITIES FUND

FORM 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FORM 49: CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS

FORM 51: BOND INTEREST AND REDEMPTION FUND

FORM 52: DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS

FORM 63: OTHER ENTERPRISE FUND

FORM 67: SELF-INSURANCE FUND

FORM 71: RETIREE BENEFIT FUND

FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND

FORM 95: STUDENT BODY (SCHOLARSHIP)

FORM A: AVERAGE DAILY ATTENDANCE

FORM SIAB: SUMMARY OF INTER-FUND ACTIVITIES

FORM MYP: MULTIYEAR PROJECTIONS

FORM 01 CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

FORM TRC: TECHNICAL REVIEW CHECKS

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	356,095,538.00	0.00	356,095,538.00	371,241,186.00	0.00	371,241,186.00	4.3%
2) Federal Revenue		8100-8299	0.00	17,669,426.00	17,669,426.00	0.00	15,169,164.00	15,169,164.00	-14.2%
3) Other State Revenue		8300-8599	9,352,071.00	53,399,542.00	62,751,613.00	10,129,407.00	46,075,225.00	56,204,632.00	-10.4%
4) Other Local Revenue		8600-8799	8,676,614.00	9,311,728.00	17,988,342.00	7,540,000.00	9,071,588.00	16,611,588.00	-7.7%
5) TOTAL, REVENUES			374,124,223.00	80,380,696.00	454,504,919.00	388,910,593.00	70,315,977.00	459,226,570.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	128,453,248.00	43,345,368.00	171,798,616.00	135,920,967.00	42,168,998.00	178,089,965.00	3.7%
2) Classified Salaries		2000-2999	48,191,703.00	24,778,810.00	72,970,513.00	52,361,417.00	25,295,712.00	77,657,129.00	6.4%
3) Employee Benefits		3000-3999	61,945,863.00	36,794,960.00	98,740,823.00	65,621,111.00	38,686,380.00	104,307,491.00	5.6%
4) Books and Supplies		4000-4999	51,417,597.00	16,170,735.00	67,588,332.00	30,933,580.00	11,519,587.00	42,453,167.00	-37.2%
5) Services and Other Operating Expenditures		5000-5999	39,478,004.00	31,071,942.00	70,549,946.00	40,186,875.00	26,698,621.00	66,885,496.00	-5.2%
6) Capital Outlay		6000-6999	954,015.00	1,042,889.00	1,996,904.00	462,854.00	4,378,484.00	4,841,338.00	142.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,272,886.00	0.00	7,272,886.00	6,908,515.00	0.00	6,908,515.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,795,743.00)	2,064,336.00	(731,407.00)	(2,672,601.00)	1,908,929.00	(763,672.00)	4.4%
9) TOTAL, EXPENDITURES			334,917,573.00	155,269,040.00	490,186,613.00	329,722,718.00	150,656,711.00	480,379,429.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,206,650.00	(74,888,344.00)	(35,681,694.00)	59,187,875.00	(80,340,734.00)	(21,152,859.00)	-40.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,100,000.00	0.00	9,100,000.00	12,000,000.00	0.00	12,000,000.00	31.9%
b) Transfers Out		7600-7629	21,832.00	0.00	21,832.00	4,723,087.00	0.00	4,723,087.00	21,533.8%
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	(58,758,399.00)	58,758,399.00	0.00	(62,081,756.00)	62,081,756.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,680,231.00)	58,758,399.00	9,078,168.00	(54,804,843.00)	62,081,756.00	7,276,913.00	-19.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,473,581.00)	(16,129,945.00)	(26,603,526.00)	4,383,032.00	(18,258,978.00)	(13,875,946.00)	-47.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	54,871,927.00	74,922,115.00	129,794,042.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,871,927.00	74,922,115.00	129,794,042.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.8%
d) Other Restatements		9795	0.00	(340,357.00)	(340,357.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,871,927.00	74,581,758.00	129,453,685.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.6%
2) Ending Balance, June 30 (E + F1e)			44,398,346.00	58,451,813.00	102,850,159.00	48,781,378.00	40,192,835.00	88,974,213.00	-13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,175.00	600.00	15,775.00	15,175.00	600.00	15,775.00	0.0%
Stores		9712	202,406.00	0.00	202,406.00	202,406.00	0.00	202,406.00	0.0%
Prepaid Items		9713	98,506.00	1,528,426.00	1,626,932.00	98,506.00	1,528,426.00	1,626,932.00	0.0%
All Others		9719	1,696.00	0.00	1,696.00	1,696.00	0.00	1,696.00	0.0%
b) Restricted		9740	0.00	56,922,787.00	56,922,787.00	0.00	38,663,809.00	38,663,809.00	-32.1%
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	29,372,010.00	0.00	29,372,010.00	33,896,799.00	0.00	33,896,799.00	15.4%
Standard Deviation (200 ADA)	0000	9780			0.00	3,000,000.00		3,000,000.00	
Facility Upgrades & Deferred Maintenance	0000	9780			0.00	4,670,000.00		4,670,000.00	
Suppl/Concentration Grant C/O	0000	9780			0.00	23,197,386.00		23,197,386.00	
Site One-Time Unrestricted Carryover	0000	9780			0.00	7,576.00		7,576.00	
Instructional Materials (Lottery)	1100	9780			0.00	3,021,837.00		3,021,837.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,706,253.00	0.00	14,706,253.00	14,553,075.00	0.00	14,553,075.00	-1.0%
Unassigned/Unappropriated Amount		9790	2,300.00	0.00	2,300.00	13,721.00	0.00	13,721.00	496.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	94,570,481.86	24,529,324.07	119,099,805.93				
1) Fair Value Adjustment to Cash in County Treasury		9111	338,300.00	0.00	338,300.00				
b) in Banks		9120	219,305.94	77,372.49	296,678.43				
c) in Revolving Cash Account		9130	15,175.00	600.00	15,775.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,676.00	(166,921.82)	(157,245.82)				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	177,574.82	0.00	177,574.82				
7) Prepaid Expenditures		9330	98,505.54	1,528,425.55	1,626,931.09				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	1,695.81	1,459,471.62	1,461,167.43				
10) TOTAL, ASSETS			95,430,714.97	27,428,271.91	122,858,986.88				
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	2,727,791.46	(169,792.37)	2,557,999.09				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,727,791.46	(169,792.37)	2,557,999.09				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	4,985.51	1,381,732.91	1,386,718.42				
2) TOTAL, DEFERRED INFLOWS			4,985.51	1,381,732.91	1,386,718.42				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			92,697,938.00	26,216,331.37	118,914,269.37				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	200,325,256.00	0.00	200,325,256.00	223,817,864.00	0.00	223,817,864.00	11.7%
Education Protection Account State Aid - Current Year		8012	63,489,106.00	0.00	63,489,106.00	66,071,425.00	0.00	66,071,425.00	4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	307,026.00	0.00	307,026.00	307,026.00	0.00	307,026.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	61,185,655.00	0.00	61,185,655.00	61,185,655.00	0.00	61,185,655.00	0.0%
Unsecured Roll Taxes		8042	4,399,975.00	0.00	4,399,975.00	4,399,975.00	0.00	4,399,975.00	0.0%
Prior Years' Taxes		8043	103,508.00	0.00	103,508.00	103,508.00	0.00	103,508.00	0.0%
Supplemental Taxes		8044	2,076,778.00	0.00	2,076,778.00	2,076,778.00	0.00	2,076,778.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,776,934.00	0.00	14,776,934.00	14,776,934.00	0.00	14,776,934.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,946,400.00	0.00	10,946,400.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			357,610,638.00	0.00	357,610,638.00	372,739,165.00	0.00	372,739,165.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,515,100.00)	0.00	(1,515,100.00)	(1,497,979.00)	0.00	(1,497,979.00)	-1.1%
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			356,095,538.00	0.00	356,095,538.00	371,241,186.00	0.00	371,241,186.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,672,404.00	4,672,404.00	0.00	4,672,404.00	4,672,404.00	0.0%
Special Education Discretionary Grants		8182	0.00	399,573.00	399,573.00	0.00	399,573.00	399,573.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	197,190.00	197,190.00	0.00	200,000.00	200,000.00	1.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,995,138.00	8,995,138.00		6,902,920.00	6,902,920.00	-23.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		755,392.00	755,392.00		802,163.00	802,163.00	6.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,030,426.00	1,030,426.00		1,081,958.00	1,081,958.00	5.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		1,062,716.00	1,062,716.00		623,708.00	623,708.00	-41.3%
Career and Technical Education	3500-3599	8290		210,213.00	210,213.00		146,917.00	146,917.00	-30.1%
All Other Federal Revenue	All Other	8290	0.00	346,374.00	346,374.00	0.00	339,521.00	339,521.00	-2.0%
TOTAL, FEDERAL REVENUE			0.00	17,669,426.00	17,669,426.00	0.00	15,169,164.00	15,169,164.00	-14.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,191,000.00	0.00	1,191,000.00	1,252,000.00	0.00	1,252,000.00	5.1%
Lottery - Unrestricted and Instructional Materials		8560	4,440,000.00	1,800,000.00	6,240,000.00	4,720,000.00	2,040,000.00	6,760,000.00	8.3%
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		12,959,007.00	12,959,007.00		19,320,699.00	19,320,699.00	49.1%
After School Education and Safety (ASES)	6010	8590		1,785,535.00	1,785,535.00		1,785,535.00	1,785,535.00	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		1,956,017.00	1,956,017.00		2,148,474.00	2,148,474.00	9.8%
Arts and Music in Schools (Prop 28)	6770	8590		3,959,245.00	3,959,245.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,721,071.00	30,939,738.00	34,660,809.00	4,157,407.00	20,780,517.00	24,937,924.00	-28.1%
TOTAL, OTHER STATE REVENUE			9,352,071.00	53,399,542.00	62,751,613.00	10,129,407.00	46,075,225.00	56,204,632.00	-10.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	325,000.00	19,908.00	344,908.00	324,000.00	23,087.00	347,087.00	0.6%
Interest		8660	5,744,200.00	0.00	5,744,200.00	5,500,000.00	0.00	5,500,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	214,209.00	214,209.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,607,414.00	2,037,307.00	4,644,721.00	1,716,000.00	21,402.00	1,737,402.00	-62.6%
Tuition		8710	0.00	24,700.00	24,700.00	0.00	24,700.00	24,700.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,015,604.00	7,015,604.00		9,002,399.00	9,002,399.00	28.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,676,614.00	9,311,728.00	17,988,342.00	7,540,000.00	9,071,588.00	16,611,588.00	-7.7%
TOTAL, REVENUES			374,124,223.00	80,380,696.00	454,504,919.00	388,910,593.00	70,315,977.00	459,226,570.00	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	104,963,141.00	27,668,296.00	132,631,437.00	110,311,399.00	28,632,970.00	138,944,369.00	4.8%
Certificated Pupil Support Salaries		1200	4,900,382.00	7,504,478.00	12,404,860.00	5,426,441.00	5,467,106.00	10,893,547.00	-12.2%
Certificated Supervisors' and Administrators' Salaries		1300	17,396,774.00	2,030,400.00	19,427,174.00	18,472,490.00	1,759,004.00	20,231,494.00	4.1%
Other Certificated Salaries		1900	1,192,951.00	6,142,194.00	7,335,145.00	1,710,637.00	6,309,918.00	8,020,555.00	9.3%
TOTAL, CERTIFICATED SALARIES			128,453,248.00	43,345,368.00	171,798,616.00	135,920,967.00	42,168,998.00	178,089,965.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,719,477.00	9,874,871.00	15,594,348.00	6,759,522.00	12,204,343.00	18,963,865.00	21.6%
Classified Support Salaries		2200	18,486,831.00	8,245,802.00	26,732,633.00	19,745,452.00	6,897,039.00	26,642,491.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	4,527,436.00	3,421,044.00	7,948,480.00	4,916,356.00	3,762,137.00	8,678,493.00	9.2%
Clerical, Technical and Office Salaries		2400	13,390,534.00	1,831,105.00	15,221,639.00	14,194,050.00	1,229,142.00	15,423,192.00	1.3%
Other Classified Salaries		2900	6,067,425.00	1,405,988.00	7,473,413.00	6,746,037.00	1,203,051.00	7,949,088.00	6.4%
TOTAL, CLASSIFIED SALARIES			48,191,703.00	24,778,810.00	72,970,513.00	52,361,417.00	25,295,712.00	77,657,129.00	6.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	23,818,754.00	22,694,650.00	46,513,404.00	25,704,798.00	23,047,549.00	48,752,347.00	4.8%
PERS		3201-3202	11,589,729.00	5,371,018.00	16,960,747.00	12,950,377.00	6,306,494.00	19,256,871.00	13.5%
OASDI/Medicare/Alternative		3301-3302	5,474,512.00	2,551,504.00	8,026,016.00	5,893,867.00	2,553,948.00	8,447,815.00	5.3%
Health and Welfare Benefits		3401-3402	13,328,954.00	4,121,520.00	17,450,474.00	13,935,207.00	4,609,088.00	18,544,295.00	6.3%
Unemployment Insurance		3501-3502	88,274.00	33,905.00	122,179.00	94,660.00	34,016.00	128,676.00	5.3%
Workers' Compensation		3601-3602	3,017,034.00	1,164,287.00	4,181,321.00	3,246,453.00	1,154,034.00	4,400,487.00	5.2%
OPEB, Allocated		3701-3702	2,467,596.00	506,155.00	2,973,751.00	2,399,043.00	458,864.00	2,857,907.00	-3.9%
OPEB, Active Employees		3751-3752	1,102,209.00	351,921.00	1,454,130.00	1,381,324.00	522,387.00	1,903,711.00	30.9%
Other Employee Benefits		3901-3902	1,058,801.00	0.00	1,058,801.00	15,382.00	0.00	15,382.00	-98.5%
TOTAL, EMPLOYEE BENEFITS			61,945,863.00	36,794,960.00	98,740,823.00	65,621,111.00	38,686,380.00	104,307,491.00	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,526,013.00	833,199.00	10,359,212.00	12,065,200.00	2,360,001.00	14,425,201.00	39.2%
Books and Other Reference Materials		4200	597,079.00	440,941.00	1,038,020.00	311,300.00	311,872.00	623,172.00	-40.0%
Materials and Supplies		4300	38,789,413.00	12,522,631.00	51,312,044.00	16,558,130.00	7,627,406.00	24,185,536.00	-52.9%
Noncapitalized Equipment		4400	2,505,092.00	2,373,964.00	4,879,056.00	1,998,950.00	1,220,308.00	3,219,258.00	-34.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,417,597.00	16,170,735.00	67,588,332.00	30,933,580.00	11,519,587.00	42,453,167.00	-37.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,752,860.00	16,088,534.00	20,841,394.00	4,688,500.00	13,819,954.00	18,508,454.00	-11.2%
Travel and Conferences		5200	1,427,309.00	1,019,189.00	2,446,498.00	1,851,749.00	1,000,222.00	2,851,971.00	16.6%
Dues and Memberships		5300	163,219.00	18,424.00	181,643.00	141,320.00	30,130.00	171,450.00	-5.6%
Insurance		5400 - 5499	4,065,023.00	0.00	4,065,023.00	3,977,537.00	0.00	3,977,537.00	-2.2%
Operations and Housekeeping Services		5500	8,771,200.00	132,961.00	8,904,161.00	9,731,000.00	131,000.00	9,862,000.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,516,006.00	1,157,675.00	2,673,681.00	1,374,495.00	1,367,000.00	2,741,495.00	2.5%
Transfers of Direct Costs		5710	1,016,550.00	(1,016,550.00)	0.00	1,001,523.00	(1,001,523.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,000.00)	0.00	(50,000.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	17,214,734.00	13,670,586.00	30,885,320.00	17,016,215.00	11,335,338.00	28,351,553.00	-8.2%
Communications		5900	601,103.00	1,123.00	602,226.00	404,536.00	16,500.00	421,036.00	-30.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,478,004.00	31,071,942.00	70,549,946.00	40,186,875.00	26,698,621.00	66,885,496.00	-5.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	281,751.00	281,751.00	0.00	4,000,000.00	4,000,000.00	1,319.7%
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	911,291.00	624,706.00	1,535,997.00	462,854.00	378,484.00	841,338.00	-45.2%
Equipment Replacement		6500	42,724.00	136,432.00	179,156.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			954,015.00	1,042,889.00	1,996,904.00	462,854.00	4,378,484.00	4,841,338.00	142.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,272,886.00	0.00	7,272,886.00	6,908,515.00	0.00	6,908,515.00	-5.0%
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)			7,272,886.00	0.00	7,272,886.00	6,908,515.00	0.00	6,908,515.00	-5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,064,336.00)	2,064,336.00	0.00	(1,908,929.00)	1,908,929.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(731,407.00)	0.00	(731,407.00)	(763,672.00)	0.00	(763,672.00)	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,795,743.00)	2,064,336.00	(731,407.00)	(2,672,601.00)	1,908,929.00	(763,672.00)	4.4%
TOTAL, EXPENDITURES			334,917,573.00	155,269,040.00	490,186,613.00	329,722,718.00	150,656,711.00	480,379,429.00	-2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	9,100,000.00	0.00	9,100,000.00	12,000,000.00	0.00	12,000,000.00	31.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,100,000.00	0.00	9,100,000.00	12,000,000.00	0.00	12,000,000.00	31.9%
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	21,832.00	0.00	21,832.00	4,723,087.00	0.00	4,723,087.00	21,533.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,832.00	0.00	21,832.00	4,723,087.00	0.00	4,723,087.00	21,533.8%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(58,758,399.00)	58,758,399.00	0.00	(62,081,756.00)	62,081,756.00	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			(58,758,399.00)	58,758,399.00	0.00	(62,081,756.00)	62,081,756.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(49,680,231.00)	58,758,399.00	9,078,168.00	(54,804,843.00)	62,081,756.00	7,276,913.00	-19.8%

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	356,095,538.00	0.00	356,095,538.00	371,241,186.00	0.00	371,241,186.00	4.3%
2) Federal Revenue		8100-8299	0.00	17,669,426.00	17,669,426.00	0.00	15,169,164.00	15,169,164.00	-14.2%
3) Other State Revenue		8300-8599	9,352,071.00	53,399,542.00	62,751,613.00	10,129,407.00	46,075,225.00	56,204,632.00	-10.4%
4) Other Local Revenue		8600-8799	8,676,614.00	9,311,728.00	17,988,342.00	7,540,000.00	9,071,588.00	16,611,588.00	-7.7%
5) TOTAL, REVENUES			374,124,223.00	80,380,696.00	454,504,919.00	388,910,593.00	70,315,977.00	459,226,570.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	206,386,005.00	99,079,401.00	305,465,406.00	196,410,899.00	97,959,472.00	294,370,371.00	-3.6%
2) Instruction - Related Services	2000-2999		39,528,450.00	19,124,624.00	58,653,074.00	41,604,589.00	19,613,172.00	61,217,761.00	4.4%
3) Pupil Services	3000-3999		25,848,150.00	16,787,826.00	42,635,976.00	27,210,077.00	11,916,152.00	39,126,229.00	-8.2%
4) Ancillary Services	4000-4999		6,722,523.00	801,309.00	7,523,832.00	6,334,055.00	569,819.00	6,903,874.00	-8.2%
5) Community Services	5000-5999		155,649.00	4,316.00	159,965.00	208,740.00	0.00	208,740.00	30.5%
6) Enterprise	6000-6999		1,146,000.00	0.00	1,146,000.00	1,150,584.00	0.00	1,150,584.00	0.4%
7) General Administration	7000-7999		22,624,123.00	3,218,986.00	25,843,109.00	23,571,946.00	2,609,988.00	26,181,934.00	1.3%
8) Plant Services	8000-8999		25,233,787.00	16,252,578.00	41,486,365.00	26,323,313.00	17,988,108.00	44,311,421.00	6.8%
9) Other Outgo	9000-9999		7,272,886.00	0.00	7,272,886.00	6,908,515.00	0.00	6,908,515.00	-5.0%
10) TOTAL, EXPENDITURES			334,917,573.00	155,269,040.00	490,186,613.00	329,722,718.00	150,656,711.00	480,379,429.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,206,650.00	(74,888,344.00)	(35,681,694.00)	59,187,875.00	(80,340,734.00)	(21,152,859.00)	-40.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		9,100,000.00	0.00	9,100,000.00	12,000,000.00	0.00	12,000,000.00	31.9%
b) Transfers Out	7600-7629		21,832.00	0.00	21,832.00	4,723,087.00	0.00	4,723,087.00	21,533.8%
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		(58,758,399.00)	58,758,399.00	0.00	(62,081,756.00)	62,081,756.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,680,231.00)	58,758,399.00	9,078,168.00	(54,804,843.00)	62,081,756.00	7,276,913.00	-19.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,473,581.00)	(16,129,945.00)	(26,603,526.00)	4,383,032.00	(18,258,978.00)	(13,875,946.00)	-47.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		54,871,927.00	74,922,115.00	129,794,042.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,871,927.00	74,922,115.00	129,794,042.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.8%
d) Other Restatements	9795		0.00	(340,357.00)	(340,357.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,871,927.00	74,581,758.00	129,453,685.00	44,398,346.00	58,451,813.00	102,850,159.00	-20.6%
2) Ending Balance, June 30 (E + F1e)			44,398,346.00	58,451,813.00	102,850,159.00	48,781,378.00	40,192,835.00	88,974,213.00	-13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		15,175.00	600.00	15,775.00	15,175.00	600.00	15,775.00	0.0%
Stores	9712		202,406.00	0.00	202,406.00	202,406.00	0.00	202,406.00	0.0%
Prepaid Items	9713		98,506.00	1,528,426.00	1,626,932.00	98,506.00	1,528,426.00	1,626,932.00	0.0%
All Others	9719		1,696.00	0.00	1,696.00	1,696.00	0.00	1,696.00	0.0%
b) Restricted	9740		0.00	56,922,787.00	56,922,787.00	0.00	38,663,809.00	38,663,809.00	-32.1%
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		29,372,010.00	0.00	29,372,010.00	33,896,799.00	0.00	33,896,799.00	15.4%
Standard Deviation (200 ADA)	0000	9780			0.00	3,000,000.00		3,000,000.00	
Facility Upgrades & Deferred Maintenance	0000	9780			0.00	4,670,000.00		4,670,000.00	
Suppl/Concentration Grant C/O	0000	9780			0.00	23,197,386.00		23,197,386.00	
Site One-Time Unrestricted Carryover	0000	9780			0.00	7,576.00		7,576.00	
Instructional Materials (Lottery)	1100	9780			0.00	3,021,837.00		3,021,837.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		14,706,253.00	0.00	14,706,253.00	14,553,075.00	0.00	14,553,075.00	-1.0%
Unassigned/Unappropriated Amount	9790		2,300.00	0.00	2,300.00	13,721.00	0.00	13,721.00	496.6%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	11,285,483.00	8,793,379.00
6019	Student Support and Professional Development Discretionary Block Grant	7,350,461.00	7,350,461.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6300	Lottery: Instructional Materials	6,478,356.00	5,466,142.00
6547	Special Education Early Intervention Preschool Grant	4,711,191.00	3,170,300.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,096,477.00	6,236,790.00
7311	Classified School Employee Professional Development Block Grant	11,154.00	11,154.00
7339	Dual Enrollment Opportunities	388,896.00	302,838.00
7399	LCFF Equity Multiplier	1,900,624.00	0.00
7435	Learning Recovery Emergency Block Grant	8,375,599.00	0.00
7810	Other Restricted State	117,684.00	35,795.00
9010	Other Restricted Local	7,756,862.00	6,846,950.00
Total, Restricted Balance		56,922,787.00	38,663,809.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,984.00	0.00	-100.0%
5) TOTAL, REVENUES			21,984.00	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	70,955.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,362.00	0.00	-100.0%
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			76,317.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,333.00)	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)			(54,333.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,921,753.00	1,867,420.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,921,753.00	1,867,420.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,921,753.00	1,867,420.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			1,867,420.00	1,867,420.00	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	1,867,420.00	1,867,420.00	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	66,251.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	100.00		
b) in Banks		9120	1,849,069.40		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	18,676.87		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,934,098.00		
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	772.64		
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			772.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,933,325.36		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	21,984.00	0.00	-100.0%
TOTAL, REVENUES			21,984.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	70,955.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,955.00	0.00	-100.0%
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	5,362.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,362.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			76,317.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,984.00	0.00	-100.0%
5) TOTAL, REVENUES			21,984.00	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		76,317.00	0.00	-100.0%
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			76,317.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,333.00)	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)			(54,333.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,921,753.00	1,867,420.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,921,753.00	1,867,420.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,921,753.00	1,867,420.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			1,867,420.00	1,867,420.00	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	1,867,420.00	1,867,420.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	1,867,420.00	1,867,420.00
Total, Restricted Balance		1,867,420.00	1,867,420.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	271,259.00	192,073.00	-29.2%
3) Other State Revenue		8300-8599	2,815,195.00	1,668,748.00	-40.7%
4) Other Local Revenue		8600-8799	80,046.00	0.00	-100.0%
5) TOTAL, REVENUES			3,166,500.00	1,860,821.00	-41.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	741,469.00	648,870.00	-12.5%
2) Classified Salaries		2000-2999	552,977.00	476,582.00	-13.8%
3) Employee Benefits		3000-3999	453,409.00	387,825.00	-14.5%
4) Books and Supplies		4000-4999	1,299,293.00	123,000.00	-90.5%
5) Services and Other Operating Expenditures		5000-5999	129,310.00	145,130.00	12.2%
6) Capital Outlay		6000-6999	67,633.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128,038.00	79,414.00	-38.0%
9) TOTAL, EXPENDITURES			3,372,129.00	1,860,821.00	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(205,629.00)	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)			(205,629.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,996.00	260,367.00	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,996.00	260,367.00	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,996.00	260,367.00	-44.1%
2) Ending Balance, June 30 (E + F1e)			260,367.00	260,367.00	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	35,581.00	35,581.00	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	224,786.00	224,786.00	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	271,194.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	900.00		
b) in Banks		9120	557.27		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			272,651.43		
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	148.37		
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			148.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			272,503.06		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	271,259.00	192,073.00	-29.2%
TOTAL, FEDERAL REVENUE			271,259.00	192,073.00	-29.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,750,123.00	1,603,676.00	-41.7%
All Other State Revenue	All Other	8590	65,072.00	65,072.00	0.0%
TOTAL, OTHER STATE REVENUE			2,815,195.00	1,668,748.00	-40.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,537.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	69,324.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	185.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,046.00	0.00	-100.0%
TOTAL, REVENUES			3,166,500.00	1,860,821.00	-41.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	576,220.00	479,457.00	-16.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	165,249.00	169,413.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			741,469.00	648,870.00	-12.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	32,719.00	35,013.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	31,325.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	440,710.00	441,569.00	0.2%
Other Classified Salaries		2900	48,223.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			552,977.00	476,582.00	-13.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	206,274.00	188,824.00	-8.5%
PERS		3201-3202	132,063.00	113,549.00	-14.0%
OASDI/Medicare/Alternative		3301-3302	50,709.00	44,228.00	-12.8%
Health and Welfare Benefits		3401-3402	27,464.00	9,091.00	-66.9%
Unemployment Insurance		3501-3502	646.00	562.00	-13.0%
Workers' Compensation		3601-3602	21,530.00	19,312.00	-10.3%
OPEB, Allocated		3701-3702	9,592.00	8,194.00	-14.6%
OPEB, Active Employees		3751-3752	5,131.00	4,065.00	-20.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			453,409.00	387,825.00	-14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	25,500.00	27.5%
Materials and Supplies		4300	1,279,293.00	97,500.00	-92.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,299,293.00	123,000.00	-90.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,400.00	84,035.00	98.2%
Dues and Memberships		5300	500.00	500.00	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	8,789.00	8,789.00	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	77,621.00	51,806.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,310.00	145,130.00	12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	67,633.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,633.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	128,038.00	79,414.00	-38.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,038.00	79,414.00	-38.0%
TOTAL, EXPENDITURES			3,372,129.00	1,860,821.00	-44.8%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	271,259.00	192,073.00	-29.2%
3) Other State Revenue		8300-8599	2,815,195.00	1,668,748.00	-40.7%
4) Other Local Revenue		8600-8799	80,046.00	0.00	-100.0%
5) TOTAL, REVENUES			3,166,500.00	1,860,821.00	-41.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,235,557.00	828,226.00	-63.0%
2) Instruction - Related Services	2000-2999		918,927.00	903,343.00	-1.7%
3) Pupil Services	3000-3999		44,795.00	47,818.00	6.7%
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		128,038.00	79,414.00	-38.0%
8) Plant Services	8000-8999		44,812.00	2,020.00	-95.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,372,129.00	1,860,821.00	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(205,629.00)	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)			(205,629.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,996.00	260,367.00	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,996.00	260,367.00	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,996.00	260,367.00	-44.1%
2) Ending Balance, June 30 (E + F1e)			260,367.00	260,367.00	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	35,581.00	35,581.00	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	224,786.00	224,786.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	31,566.00	31,566.00
9010	Other Restricted Local	4,015.00	4,015.00
Total, Restricted Balance		35,581.00	35,581.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,329,284.00	2,329,284.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,329,284.00	2,329,284.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,933.00	0.00	-100.0%
3) Employee Benefits		3000-3999	162,833.00	0.00	-100.0%
4) Books and Supplies		4000-4999	103,133.00	300,046.00	190.9%
5) Services and Other Operating Expenditures		5000-5999	2,011,000.00	2,011,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,385.00	18,238.00	664.7%
9) TOTAL, EXPENDITURES			2,329,284.00	2,329,284.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,727.00	1,461,727.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,727.00	1,461,727.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,727.00	1,461,727.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,461,727.00	1,461,727.00	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	1,461,727.00	1,461,727.00	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	2,767,770.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,200.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,771,970.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,771,970.10		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,329,284.00	2,329,284.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,329,284.00	2,329,284.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,329,284.00	2,329,284.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	49,933.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,933.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,781.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,820.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	144,000.00	0.00	-100.0%
Unemployment Insurance		3501-3502	25.00	0.00	-100.0%
Workers' Compensation		3601-3602	832.00	0.00	-100.0%
OPEB, Allocated		3701-3702	375.00	0.00	-100.0%
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			162,833.00	0.00	-100.0%
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	103,133.00	300,046.00	190.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,133.00	300,046.00	190.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,961,000.00	1,961,000.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,011,000.00	2,011,000.00	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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,385.00	18,238.00	664.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,385.00	18,238.00	664.7%
TOTAL, EXPENDITURES			2,329,284.00	2,329,284.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,329,284.00	2,329,284.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,329,284.00	2,329,284.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,326,899.00	2,311,046.00	-0.7%
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		2,385.00	18,238.00	664.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,329,284.00	2,329,284.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,727.00	1,461,727.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,727.00	1,461,727.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,727.00	1,461,727.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,461,727.00	1,461,727.00	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	1,461,727.00	1,461,727.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,279.00	4,279.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	103,200.00	103,200.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	30,242.00	30,242.00
6130	Early Education: Center-Based Reserve Account	425,250.00	425,250.00
7810	Other Restricted State	866,816.00	866,816.00
9010	Other Restricted Local	31,940.00	31,940.00
Total, Restricted Balance		1,461,727.00	1,461,727.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,405,975.00	16,781,548.00	8.9%
3) Other State Revenue		8300-8599	9,205,695.00	10,132,771.00	10.1%
4) Other Local Revenue		8600-8799	1,748,680.00	2,109,150.00	20.6%
5) TOTAL, REVENUES			26,360,350.00	29,023,469.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,722,209.00	7,657,075.00	-0.8%
3) Employee Benefits		3000-3999	3,093,214.00	2,895,785.00	-6.4%
4) Books and Supplies		4000-4999	12,729,984.00	11,679,555.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	2,653,670.00	2,387,180.00	-10.0%
6) Capital Outlay		6000-6999	15,765,708.00	627,000.00	-96.0%
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	600,984.00	666,020.00	10.8%
9) TOTAL, EXPENDITURES			42,565,769.00	25,912,615.00	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,205,419.00)	3,110,854.00	-119.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,205,419.00)	3,110,854.00	-119.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,687,803.00	17,482,384.00	-48.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,687,803.00	17,482,384.00	-48.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,687,803.00	17,482,384.00	-48.1%
2) Ending Balance, June 30 (E + F1e)			17,482,384.00	20,593,238.00	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	904,700.00	904,700.00	0.0%
Prepaid Items		9713	32,000.00	32,000.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,545,484.00	19,656,338.00	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,928,517.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	58,100.00		
b) in Banks		9120	1,138.50		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	904,699.65		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	32,000.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			27,924,655.96		
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	36,144.87		
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			36,144.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			27,888,511.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,005,975.00	15,356,548.00	9.6%
Donated Food Commodities		8221	1,400,000.00	1,425,000.00	1.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,405,975.00	16,781,548.00	8.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,205,695.00	10,132,771.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,205,695.00	10,132,771.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,866.00	21,150.00	1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200,000.00	1,400,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	130,000.00	New
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	527,814.00	558,000.00	5.7%
TOTAL, OTHER LOCAL REVENUE			1,748,680.00	2,109,150.00	20.6%
TOTAL, REVENUES			26,360,350.00	29,023,469.00	10.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,988,609.00	5,729,510.00	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,053,860.00	1,283,890.00	21.8%
Clerical, Technical and Office Salaries		2400	679,740.00	643,675.00	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,722,209.00	7,657,075.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,855,354.00	1,815,038.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	577,482.00	571,430.00	-1.0%
Health and Welfare Benefits		3401-3402	411,149.00	254,856.00	-38.0%
Unemployment Insurance		3501-3502	3,861.00	3,828.00	-0.9%
Workers' Compensation		3601-3602	128,618.00	131,395.00	2.2%
OPEB, Allocated		3701-3702	52,139.00	56,956.00	9.2%
OPEB, Active Employees		3751-3752	64,611.00	62,282.00	-3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,093,214.00	2,895,785.00	-6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	3,100.00	2,000.00	-35.5%
Materials and Supplies		4300	985,852.00	611,605.00	-38.0%
Noncapitalized Equipment		4400	501,532.00	509,850.00	1.7%
Food		4700	11,239,500.00	10,556,100.00	-6.1%
TOTAL, BOOKS AND SUPPLIES			12,729,984.00	11,679,555.00	-8.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	53,100.00	34,500.00	-35.0%
Dues and Memberships		5300	5,650.00	5,500.00	-2.7%
Insurance		5400-5450	3,000.00	1,866.00	-37.8%
Operations and Housekeeping Services		5500	10,000.00	214,000.00	2,040.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	650,625.00	640,384.00	-1.6%
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	1,916,295.00	1,481,930.00	-22.7%
Communications		5900	15,000.00	9,000.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,653,670.00	2,387,180.00	-10.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	15,625,755.00	0.00	-100.0%
Equipment		6400	139,953.00	627,000.00	348.0%
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			15,765,708.00	627,000.00	-96.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	600,984.00	666,020.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			600,984.00	666,020.00	10.8%
TOTAL, EXPENDITURES			42,565,769.00	25,912,615.00	-39.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,405,975.00	16,781,548.00	8.9%
3) Other State Revenue		8300-8599	9,205,695.00	10,132,771.00	10.1%
4) Other Local Revenue		8600-8799	1,748,680.00	2,109,150.00	20.6%
5) TOTAL, REVENUES			26,360,350.00	29,023,469.00	10.1%
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		25,702,487.00	24,604,481.00	-4.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		600,984.00	666,020.00	10.8%
8) Plant Services	8000-8999		16,262,298.00	642,114.00	-96.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,565,769.00	25,912,615.00	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,205,419.00)	3,110,854.00	-119.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,205,419.00)	3,110,854.00	-119.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,687,803.00	17,482,384.00	-48.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,687,803.00	17,482,384.00	-48.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,687,803.00	17,482,384.00	-48.1%
2) Ending Balance, June 30 (E + F1e)			17,482,384.00	20,593,238.00	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	904,700.00	904,700.00	0.0%
Prepaid Items		9713	32,000.00	32,000.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,545,484.00	19,656,338.00	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,963,840.00	17,711,694.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,540,153.00	1,903,153.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	41,490.00	41,490.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	1.00	1.00
Total, Restricted Balance		16,545,484.00	19,656,338.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,100,000.00	12,000,000.00	31.9%
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			(9,100,000.00)	(12,000,000.00)	31.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,100,000.00)	(12,000,000.00)	31.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,681,162.00	66,581,162.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,681,162.00	66,581,162.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,681,162.00	66,581,162.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			66,581,162.00	54,581,162.00	-18.0%
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	66,542,936.00	54,542,936.00	-18.0%
Student Device Refresh	0000	9760		33,978,554.00	
Curriculum Adoption	0000	9760		20,564,382.00	
d) Assigned					
Other Assignments		9780	38,226.00	38,226.00	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	77,874,748.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	137,400.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			78,012,148.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			78,012,148.64		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	9,100,000.00	12,000,000.00	31.9%
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			9,100,000.00	12,000,000.00	31.9%
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)			(9,100,000.00)	(12,000,000.00)	31.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,100,000.00	12,000,000.00	31.9%
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			(9,100,000.00)	(12,000,000.00)	31.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,100,000.00)	(12,000,000.00)	31.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,681,162.00	66,581,162.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,681,162.00	66,581,162.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,681,162.00	66,581,162.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			66,581,162.00	54,581,162.00	-18.0%
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	66,542,936.00	54,542,936.00	-18.0%
Student Device Refresh	0000	9760		33,978,554.00	
Curriculum Adoption	0000	9760		20,564,382.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,226.00	38,226.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,142.00	0.00	-100.0%
5) TOTAL, REVENUES			330,142.00	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	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)			330,142.00	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)			330,142.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,031,083.00	16,361,225.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,031,083.00	16,361,225.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,031,083.00	16,361,225.00	2.1%
2) Ending Balance, June 30 (E + F1e)			16,361,225.00	16,361,225.00	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	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	16,361,225.00	16,361,225.00	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	16,496,316.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	29,400.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,525,716.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			16,525,716.47		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	330,142.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,142.00	0.00	-100.0%
TOTAL, REVENUES			330,142.00	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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,142.00	0.00	-100.0%
5) TOTAL, REVENUES			330,142.00	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	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)			330,142.00	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)			330,142.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,031,083.00	16,361,225.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,031,083.00	16,361,225.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,031,083.00	16,361,225.00	2.1%
2) Ending Balance, June 30 (E + F1e)			16,361,225.00	16,361,225.00	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	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	16,361,225.00	16,361,225.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,201,138.00	5,000,000.00	-67.1%
5) TOTAL, REVENUES			15,201,138.00	5,000,000.00	-67.1%
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	1,298,023.00	514,341.00	-60.4%
5) Services and Other Operating Expenditures		5000-5999	1,425,297.00	196,634.00	-86.2%
6) Capital Outlay		6000-6999	76,945,981.00	80,480,388.00	4.6%
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			79,669,301.00	81,191,363.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,468,163.00)	(76,191,363.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,468,163.00)	(76,191,363.00)	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,275,405.00	110,807,242.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,275,405.00	110,807,242.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,275,405.00	110,807,242.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			110,807,242.00	34,615,879.00	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,807,242.00	34,615,879.00	-68.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133,901,698.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	443,100.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			134,344,798.36		
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	(820.64)		
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			(820.64)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			134,345,619.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	8,643,661.00	0.00	-100.0%
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	6,557,477.00	5,000,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,201,138.00	5,000,000.00	-67.1%
TOTAL, REVENUES			15,201,138.00	5,000,000.00	-67.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	379,352.00	184,337.00	-51.4%
Noncapitalized Equipment		4400	918,671.00	330,004.00	-64.1%
TOTAL, BOOKS AND SUPPLIES			1,298,023.00	514,341.00	-60.4%
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	1.00	29,873.00	2,987,200.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,425,296.00	166,761.00	-88.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,425,297.00	196,634.00	-86.2%
CAPITAL OUTLAY					
Land		6100	64,187.00	165,254.00	157.5%
Land Improvements		6170	0.00	777,098.00	New
Buildings and Improvements of Buildings		6200	75,981,960.00	79,492,498.00	4.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	899,834.00	45,428.00	-95.0%
Equipment Replacement		6500	0.00	110.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,945,981.00	80,480,388.00	4.6%
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			79,669,301.00	81,191,363.00	1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,201,138.00	5,000,000.00	-67.1%
5) TOTAL, REVENUES			15,201,138.00	5,000,000.00	-67.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		78,504,500.00	81,191,363.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,164,801.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			79,669,301.00	81,191,363.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(64,468,163.00)	(76,191,363.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,468,163.00)	(76,191,363.00)	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,275,405.00	110,807,242.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,275,405.00	110,807,242.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,275,405.00	110,807,242.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			110,807,242.00	34,615,879.00	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	110,807,242.00	34,615,879.00	-68.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	110,807,242.00	34,615,879.00
Total, Restricted Balance		110,807,242.00	34,615,879.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,468,022.00	0.00	-100.0%
5) TOTAL, REVENUES			9,468,022.00	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	637,490.00	596,330.00	-6.5%
5) Services and Other Operating Expenditures		5000-5999	404,782.00	87,000.00	-78.5%
6) Capital Outlay		6000-6999	23,648,853.00	15,596,007.00	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,691,125.00	16,279,337.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,223,103.00)	(16,279,337.00)	6.9%
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)			(15,223,103.00)	(16,279,337.00)	6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,558,241.00	50,335,138.00	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,558,241.00	50,335,138.00	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,558,241.00	50,335,138.00	-23.2%
2) Ending Balance, June 30 (E + F1e)			50,335,138.00	34,055,801.00	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,335,138.00	34,055,801.00	-32.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,301,556.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	140,800.00		
b) in Banks		9120	665,112.13		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			66,107,469.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			66,107,469.08		
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	1,396,788.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,071,234.00	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			9,468,022.00	0.00	-100.0%
TOTAL, REVENUES			9,468,022.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313,250.00	308,493.00	-1.5%
Noncapitalized Equipment		4400	324,240.00	287,837.00	-11.2%
TOTAL, BOOKS AND SUPPLIES			637,490.00	596,330.00	-6.5%
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	50,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	354,782.00	87,000.00	-75.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			404,782.00	87,000.00	-78.5%
CAPITAL OUTLAY					
Land		6100	87,730.00	49,430.00	-43.7%
Land Improvements		6170	103,777.00	36,400.00	-64.9%
Buildings and Improvements of Buildings		6200	23,441,823.00	15,509,837.00	-33.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,523.00	340.00	-97.8%
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			23,648,853.00	15,596,007.00	-34.1%
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			24,691,125.00	16,279,337.00	-34.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,468,022.00	0.00	-100.0%
5) TOTAL, REVENUES			9,468,022.00	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		263,682.00	0.00	-100.0%
8) Plant Services	8000-8999		24,427,443.00	16,279,337.00	-33.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,691,125.00	16,279,337.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,223,103.00)	(16,279,337.00)	6.9%
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)			(15,223,103.00)	(16,279,337.00)	6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,558,241.00	50,335,138.00	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,558,241.00	50,335,138.00	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,558,241.00	50,335,138.00	-23.2%
2) Ending Balance, June 30 (E + F1e)			50,335,138.00	34,055,801.00	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,335,138.00	34,055,801.00	-32.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	50,335,138.00	34,055,801.00
Total, Restricted Balance		50,335,138.00	34,055,801.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,959.00	0.00	-100.0%
5) TOTAL, REVENUES			1,959.00	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	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)			1,959.00	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)			1,959.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,954.00	92,913.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,954.00	92,913.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,954.00	92,913.00	2.2%
2) Ending Balance, June 30 (E + F1e)			92,913.00	92,913.00	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	92,913.00	92,913.00	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	93,748.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	100.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			93,848.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			93,848.29		
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	1,959.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,959.00	0.00	-100.0%
TOTAL, REVENUES			1,959.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,959.00	0.00	-100.0%
5) TOTAL, REVENUES			1,959.00	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	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)			1,959.00	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)			1,959.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,954.00	92,913.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,954.00	92,913.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,954.00	92,913.00	2.2%
2) Ending Balance, June 30 (E + F1e)			92,913.00	92,913.00	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	92,913.00	92,913.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	92,913.00	92,913.00
Total, Restricted Balance		92,913.00	92,913.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	414,764.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,179,141.00	0.00	-100.0%
5) TOTAL, REVENUES			5,593,905.00	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	305,549.00	275,755.00	-9.8%
5) Services and Other Operating Expenditures		5000-5999	22,708.00	10,144.00	-55.3%
6) Capital Outlay		6000-6999	23,166,082.00	20,257,607.00	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,431,348.00	2,344,478.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,925,687.00	22,887,984.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,331,782.00)	(22,887,984.00)	12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,700,000.00	New
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	4,700,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,331,782.00)	(18,187,984.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,289,157.00	38,957,375.00	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,289,157.00	38,957,375.00	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,289,157.00	38,957,375.00	-34.3%
2) Ending Balance, June 30 (E + F1e)			38,957,375.00	20,769,391.00	-46.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,957,375.00	20,769,391.00	-46.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,611,297.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	96,600.00		
b) in Banks		9120	2,680.18		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			55,710,577.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			55,710,577.82		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	414,764.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			414,764.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,210,583.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,968,558.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,179,141.00	0.00	-100.0%
TOTAL, REVENUES			5,593,905.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,591.00	0.00	-100.0%
Noncapitalized Equipment		4400	297,958.00	275,755.00	-7.5%
TOTAL, BOOKS AND SUPPLIES			305,549.00	275,755.00	-9.8%
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	2,359.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,349.00	10,144.00	-50.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,708.00	10,144.00	-55.3%
CAPITAL OUTLAY					
Land		6100	30,500.00	10,100.00	-66.9%
Land Improvements		6170	28,662.00	28,662.00	0.0%
Buildings and Improvements of Buildings		6200	22,317,060.00	20,148,634.00	-9.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	406,198.00	3,748.00	-99.1%
Equipment Replacement		6500	383,662.00	66,463.00	-82.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,166,082.00	20,257,607.00	-12.6%
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	434,348.00	347,478.00	-20.0%
Other Debt Service - Principal		7439	1,997,000.00	1,997,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,431,348.00	2,344,478.00	-3.6%
TOTAL, EXPENDITURES			25,925,687.00	22,887,984.00	-11.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	4,700,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,700,000.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	4,700,000.00	New

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	414,764.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,179,141.00	0.00	-100.0%
5) TOTAL, REVENUES			5,593,905.00	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		23,494,339.00	20,543,506.00	-12.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,431,348.00	2,344,478.00	-3.6%
10) TOTAL, EXPENDITURES			25,925,687.00	22,887,984.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,331,782.00)	(22,887,984.00)	12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,700,000.00	New
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	4,700,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,331,782.00)	(18,187,984.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,289,157.00	38,957,375.00	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,289,157.00	38,957,375.00	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,289,157.00	38,957,375.00	-34.3%
2) Ending Balance, June 30 (E + F1e)			38,957,375.00	20,769,391.00	-46.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,957,375.00	20,769,391.00	-46.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	38,957,375.00	20,769,391.00
Total, Restricted Balance		38,957,375.00	20,769,391.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,674,602.00	17,887,407.00	-30.3%
5) TOTAL, REVENUES			25,674,602.00	17,887,407.00	-30.3%
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	49,764.00	2,312.00	-95.4%
5) Services and Other Operating Expenditures		5000-5999	875,961.00	7,915.00	-99.1%
6) Capital Outlay		6000-6999	7,250,441.00	1,902,548.00	-73.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,134,999.00	1,175,000.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,311,165.00	3,087,775.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,363,437.00	14,799,632.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,558,591.00	11,922,407.00	-12.1%
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			(13,558,591.00)	(11,922,407.00)	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,804,846.00	2,877,225.00	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,053,503.00	124,858,349.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,053,503.00	124,858,349.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,053,503.00	124,858,349.00	2.3%
2) Ending Balance, June 30 (E + F1e)			124,858,349.00	127,735,574.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,858,349.00	127,735,574.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,650,117.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	41,400.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	96,652,015.72		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			123,343,533.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			123,343,533.19		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
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	21,900,426.00	13,187,407.00	-39.8%
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	3,774,176.00	4,700,000.00	24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,674,602.00	17,887,407.00	-30.3%
TOTAL, REVENUES			25,674,602.00	17,887,407.00	-30.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,352.00	1.00	-100.0%
Noncapitalized Equipment		4400	8,412.00	2,311.00	-72.5%
TOTAL, BOOKS AND SUPPLIES			49,764.00	2,312.00	-95.4%
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	230,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	645,961.00	7,915.00	-98.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			875,961.00	7,915.00	-99.1%
CAPITAL OUTLAY					
Land		6100	1,952.00	1,952.00	0.0%
Land Improvements		6170	675,000.00	2,571.00	-99.6%
Buildings and Improvements of Buildings		6200	6,517,776.00	1,898,024.00	-70.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	55,713.00	1.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,250,441.00	1,902,548.00	-73.8%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	761,301.00	814,322.00	7.0%
Other Debt Service - Principal		7439	373,698.00	360,678.00	-3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,134,999.00	1,175,000.00	3.5%
TOTAL, EXPENDITURES			9,311,165.00	3,087,775.00	-66.8%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,558,591.00	11,922,407.00	-12.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,558,591.00	11,922,407.00	-12.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			(13,558,591.00)	(11,922,407.00)	-12.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,674,602.00	17,887,407.00	-30.3%
5) TOTAL, REVENUES			25,674,602.00	17,887,407.00	-30.3%
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		7,466,166.00	1,912,775.00	-74.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,844,999.00	1,175,000.00	-36.3%
10) TOTAL, EXPENDITURES			9,311,165.00	3,087,775.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			16,363,437.00	14,799,632.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		13,558,591.00	11,922,407.00	-12.1%
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			(13,558,591.00)	(11,922,407.00)	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,804,846.00	2,877,225.00	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		122,053,503.00	124,858,349.00	2.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,053,503.00	124,858,349.00	2.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,053,503.00	124,858,349.00	2.3%
2) Ending Balance, June 30 (E + F1e)			124,858,349.00	127,735,574.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		124,858,349.00	127,735,574.00	2.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	124,858,349.00	127,735,574.00
Total, Restricted Balance		124,858,349.00	127,735,574.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,902.00	110,700.00	117.5%
4) Other Local Revenue		8600-8799	24,579,132.00	25,160,100.00	2.4%
5) TOTAL, REVENUES			24,630,034.00	25,270,800.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,539,931.00	29,948,076.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,539,931.00	29,948,076.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,909,897.00)	(4,677,276.00)	19.6%
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	38,360.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,360.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,871,537.00)	(4,677,276.00)	20.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,493,147.00	43,621,610.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,493,147.00	43,621,610.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,493,147.00	43,621,610.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			43,621,610.00	38,944,334.00	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,621,610.00	38,944,334.00	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,145,610.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	99,600.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			45,245,210.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			45,245,210.90		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	50,902.00	110,700.00	117.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,902.00	110,700.00	117.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	21,020,397.00	21,451,700.00	2.1%
Unsecured Roll		8612	1,534,520.00	1,549,000.00	0.9%
Prior Years' Taxes		8613	37,127.00	15,200.00	-59.1%
Supplemental Taxes		8614	803,088.00	820,200.00	2.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,184,000.00	1,324,000.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,579,132.00	25,160,100.00	2.4%
TOTAL, REVENUES			24,630,034.00	25,270,800.00	2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,578,916.00	11,285,412.00	-2.5%
Bond Interest and Other Service Charges		7434	16,961,015.00	18,662,664.00	10.0%
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)			28,539,931.00	29,948,076.00	4.9%
TOTAL, EXPENDITURES			28,539,931.00	29,948,076.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	38,360.00	0.00	-100.0%
(c) TOTAL, SOURCES			38,360.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,360.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,902.00	110,700.00	117.5%
4) Other Local Revenue		8600-8799	24,579,132.00	25,160,100.00	2.4%
5) TOTAL, REVENUES			24,630,034.00	25,270,800.00	2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	28,539,931.00	29,948,076.00	4.9%
10) TOTAL, EXPENDITURES			28,539,931.00	29,948,076.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,909,897.00)	(4,677,276.00)	19.6%
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	38,360.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,360.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,871,537.00)	(4,677,276.00)	20.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,493,147.00	43,621,610.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,493,147.00	43,621,610.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,493,147.00	43,621,610.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			43,621,610.00	38,944,334.00	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,621,610.00	38,944,334.00	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	43,621,610.00	38,944,334.00
Total, Restricted Balance		43,621,610.00	38,944,334.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,071.00	0.00	-100.0%
5) TOTAL, REVENUES			226,071.00	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	12,226,533.00	11,922,407.00	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,226,533.00	11,922,407.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,000,462.00)	(11,922,407.00)	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,558,591.00	11,922,407.00	-12.1%
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			13,558,591.00	11,922,407.00	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,558,129.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,512,523.00	13,070,652.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,512,523.00	13,070,652.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,512,523.00	13,070,652.00	13.5%
2) Ending Balance, June 30 (E + F1e)			13,070,652.00	13,070,652.00	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	13,070,652.00	13,070,652.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	11,163,904.39		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,163,904.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,163,904.39		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	226,071.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,071.00	0.00	-100.0%
TOTAL, REVENUES			226,071.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	6,525,325.00	6,365,913.00	-2.4%
Other Debt Service - Principal		7439	5,701,208.00	5,556,494.00	-2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,226,533.00	11,922,407.00	-2.5%
TOTAL, EXPENDITURES			12,226,533.00	11,922,407.00	-2.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,558,591.00	11,922,407.00	-12.1%
(a) TOTAL, INTERFUND TRANSFERS IN			13,558,591.00	11,922,407.00	-12.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			13,558,591.00	11,922,407.00	-12.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,071.00	0.00	-100.0%
5) TOTAL, REVENUES			226,071.00	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	12,226,533.00	11,922,407.00	-2.5%
10) TOTAL, EXPENDITURES			12,226,533.00	11,922,407.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,000,462.00)	(11,922,407.00)	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,558,591.00	11,922,407.00	-12.1%
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			13,558,591.00	11,922,407.00	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,558,129.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,512,523.00	13,070,652.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,512,523.00	13,070,652.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,512,523.00	13,070,652.00	13.5%
2) Ending Balance, June 30 (E + F1e)			13,070,652.00	13,070,652.00	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	13,070,652.00	13,070,652.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	13,070,652.00	13,070,652.00
Total, Restricted Balance		13,070,652.00	13,070,652.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,217.00	67,800.00	-2.0%
5) TOTAL, REVENUES			69,217.00	67,800.00	-2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,496.00	47,887.00	18.3%
5) Services and Other Operating Expenses		5000-5999	71,704.00	43,000.00	-40.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			112,200.00	90,887.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,983.00)	(23,087.00)	-46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,832.00	23,087.00	5.7%
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			21,832.00	23,087.00	5.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,151.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,783.00	15,632.00	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,783.00	15,632.00	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,783.00	15,632.00	-57.5%
2) Ending Net Position, June 30 (E + F1e)			15,632.00	15,632.00	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	15,632.00	15,632.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,121.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	100.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			29,221.85		
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	142.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			142.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			29,079.51		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,817.00	67,800.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,217.00	67,800.00	-2.0%
TOTAL, REVENUES			69,217.00	67,800.00	-2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
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	40,496.00	47,887.00	18.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,496.00	47,887.00	18.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,240.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	62,464.00	43,000.00	-31.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			71,704.00	43,000.00	-40.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			112,200.00	90,887.00	-19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	21,832.00	23,087.00	5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			21,832.00	23,087.00	5.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			21,832.00	23,087.00	5.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,217.00	67,800.00	-2.0%
5) TOTAL, REVENUES			69,217.00	67,800.00	-2.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		112,200.00	90,887.00	-19.0%
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, EXPENSES			112,200.00	90,887.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,983.00)	(23,087.00)	-46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,832.00	23,087.00	5.7%
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			21,832.00	23,087.00	5.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,151.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,783.00	15,632.00	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,783.00	15,632.00	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,783.00	15,632.00	-57.5%
2) Ending Net Position, June 30 (E + F1e)			15,632.00	15,632.00	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	15,632.00	15,632.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,618,973.00	1,379,461.00	-14.8%
5) TOTAL, REVENUES			1,618,973.00	1,379,461.00	-14.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	215,884.00	154,194.00	-28.6%
3) Employee Benefits		3000-3999	88,089.00	63,815.00	-27.6%
4) Books and Supplies		4000-4999	57,000.00	30,000.00	-47.4%
5) Services and Other Operating Expenses		5000-5999	1,258,000.00	1,131,452.00	-10.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,618,973.00	1,379,461.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. 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 (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	244,709.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	500.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			245,209.40		
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	895.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			895.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			244,313.59		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,973.00	4,000.00	-55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,609,221.00	1,375,461.00	-14.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	779.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,618,973.00	1,379,461.00	-14.8%
TOTAL, REVENUES			1,618,973.00	1,379,461.00	-14.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	117,232.00	51,708.00	-55.9%
Clerical, Technical and Office Salaries		2400	98,652.00	102,486.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			215,884.00	154,194.00	-28.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	55,694.00	38,557.00	-30.8%
OASDI/Medicare/Alternative		3301-3302	16,510.00	11,767.00	-28.7%
Health and Welfare Benefits		3401-3402	9,094.00	9,000.00	-1.0%
Unemployment Insurance		3501-3502	108.00	77.00	-28.7%
Workers' Compensation		3601-3602	3,596.00	2,646.00	-26.4%
OPEB, Allocated		3701-3702	1,588.00	769.00	-51.6%
OPEB, Active Employees		3751-3752	1,499.00	999.00	-33.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,089.00	63,815.00	-27.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	37,000.00	10,000.00	-73.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	30,000.00	-47.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,000.00	161,452.00	-9.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	1,079,000.00	970,000.00	-10.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,258,000.00	1,131,452.00	-10.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,618,973.00	1,379,461.00	-14.8%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,618,973.00	1,379,461.00	-14.8%
5) TOTAL, REVENUES			1,618,973.00	1,379,461.00	-14.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,618,973.00	1,379,461.00	-14.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,618,973.00	1,379,461.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. 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 (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			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%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,472,659.00	0.00	-100.0%
5) TOTAL, REVENUES			1,472,659.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	47,204.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			47,204.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,425,455.00	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 NET POSITION (C + D4)			1,425,455.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,167,124.00	21,592,579.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,167,124.00	21,592,579.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,167,124.00	21,592,579.00	7.1%
2) Ending Net Position, June 30 (E + F1e)			21,592,579.00	21,592,579.00	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	21,592,579.00	21,592,579.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	21,369,967.46		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			21,369,967.46		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			21,369,967.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,472,659.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,472,659.00	0.00	-100.0%
TOTAL, REVENUES			1,472,659.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	47,204.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			47,204.00	0.00	-100.0%
TOTAL, EXPENSES			47,204.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,472,659.00	0.00	-100.0%
5) TOTAL, REVENUES			1,472,659.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		47,204.00	0.00	-100.0%
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, EXPENSES			47,204.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,425,455.00	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 NET POSITION (C + D4)			1,425,455.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,167,124.00	21,592,579.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,167,124.00	21,592,579.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,167,124.00	21,592,579.00	7.1%
2) Ending Net Position, June 30 (E + F1e)			21,592,579.00	21,592,579.00	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	21,592,579.00	21,592,579.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	21,592,579.00	21,592,579.00
Total, Restricted Net Position		21,592,579.00	21,592,579.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	761.00	761.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			761.00	761.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			761.00	761.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			761.00	761.00	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	761.00	761.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	761.48		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			761.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			761.48		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	761.00	761.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			761.00	761.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			761.00	761.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			761.00	761.00	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	761.00	761.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	761.00	761.00
Total, Restricted Net Position		761.00	761.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	32,300.00	0.00	-100.0%
3) TOTAL, ADDITIONS			32,300.00	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	372,657.00	0.00	-100.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			372,657.00	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(340,357.00)	0.00	-100.0%
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	340,357.00	0.00	-100.0%
e) Adjusted Beginning Net Position (D1c + D1d)			340,357.00	0.00	-100.0%
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 Estimated Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(500.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	381,308.13		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			380,808.13		
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	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
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)			380,808.13		

Description	Resource Codes	Object Codes	2025-26 Estimated 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	32,300.00	0.00	-100.0%
TOTAL, ADDITIONS			32,300.00	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	372,657.00	0.00	-100.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			372,657.00	0.00	-100.0%

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	23,779.15	23,779.15	23,779.15	24,060.03	24,060.03	24,060.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	23,779.15	23,779.15	23,779.15	24,060.03	24,060.03	24,060.03
5. District Funded County Program ADA						
a. County Community Schools	67.32	67.32	67.32	67.32	67.32	67.32
b. Special Education-Special Day Class	260.01	260.01	260.01	260.01	260.01	260.01
c. Special Education-NPS/LCI	4.73	4.73	4.73	4.73	4.73	4.73
d. Special Education Extended Year	18.68	18.68	18.68	18.68	18.68	18.68
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)	350.74	350.74	350.74	350.74	350.74	350.74
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	24,129.89	24,129.89	24,129.89	24,410.77	24,410.77	24,410.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(763,672.00)				
Other Sources/Uses Detail					12,000,000.00	4,723,087.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	79,414.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	18,238.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	666,020.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	12,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

39 68593 0000000
Form SIAB
H8B3DMZRPC(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,700,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	11,922,407.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					11,922,407.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					23,087.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

39 68593 0000000
Form SIAB
H8B3DMZRPC(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	763,672.00	(763,672.00)	28,645,494.00	28,645,494.00		

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	371,241,186.00	4.95%	389,613,163.00	4.10%	405,581,257.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,129,407.00	2.39%	10,371,601.00	2.64%	10,645,304.00
4. Other Local Revenues	8600-8799	7,540,000.00	0.00%	7,540,000.00	0.00%	7,540,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,000,000.00	-58.33%	5,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(62,081,756.00)	4.15%	(64,660,519.00)	3.54%	(66,950,081.00)
6. Total (Sum lines A1 thru A5c)		338,828,837.00	2.67%	347,864,245.00	2.57%	356,816,480.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				135,920,967.00		142,733,723.00
b. Step & Column Adjustment				1,955,770.00		2,275,174.00
c. Cost-of-Living Adjustment				3,477,786.00		3,406,313.00
d. Other Adjustments				1,379,200.00		796,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	135,920,967.00	5.01%	142,733,723.00	4.54%	149,211,710.00
2. Classified Salaries						
a. Base Salaries				52,361,417.00		54,445,336.00
b. Step & Column Adjustment				697,387.00		503,861.00
c. Cost-of-Living Adjustment				1,286,532.00		1,251,208.00
d. Other Adjustments				100,000.00		133,300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,361,417.00	3.98%	54,445,336.00	3.47%	56,333,705.00
3. Employee Benefits	3000-3999	65,621,111.00	4.76%	68,744,804.00	2.54%	70,494,294.00
4. Books and Supplies	4000-4999	30,933,580.00	-21.54%	24,269,754.00	-19.26%	19,594,922.00
5. Services and Other Operating Expenditures	5000-5999	40,186,875.00	17.48%	47,212,352.00	4.26%	49,222,010.00
6. Capital Outlay	6000-6999	462,854.00	-67.59%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,908,515.00	2.54%	7,084,244.00	2.44%	7,257,113.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,672,601.00)	0.00%	(2,672,601.00)	0.00%	(2,672,601.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,723,087.00	29.64%	6,123,087.00	22.86%	7,523,087.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		334,445,805.00	4.08%	348,090,699.00	2.59%	357,114,240.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,383,032.00		(226,454.00)		(297,760.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,398,346.00		48,781,378.00		48,554,924.00
2. Ending Fund Balance (Sum lines C and D1)		48,781,378.00		48,554,924.00		48,257,164.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	317,783.00		317,783.00		317,783.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	33,896,799.00		33,632,402.00		32,950,334.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,553,075.00		14,578,442.00		14,953,353.00
2. Unassigned/Unappropriated	9790	13,721.00		26,297.00		35,694.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,781,378.00		48,554,924.00		48,257,164.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,553,075.00		14,578,442.00		14,953,353.00
c. Unassigned/Unappropriated	9790	13,721.00		26,297.00		35,694.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,566,796.00		14,604,739.00		14,989,047.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2027-28: LCFF COLA 3.30%; salary COLA 2.81%; increase FTE for growth. 2028-29: LCFF COLA 3.09%; salary COLA 2.63%; increase FTE for growth.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,169,164.00	-0.22%	15,136,048.00	0.00%	15,136,048.00
3. Other State Revenues	8300-8599	46,075,225.00	-6.93%	42,881,265.00	0.07%	42,911,265.00
4. Other Local Revenues	8600-8799	9,071,588.00	3.27%	9,368,445.00	3.06%	9,655,584.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	62,081,756.00	4.15%	64,660,519.00	3.54%	66,950,081.00
6. Total (Sum lines A1 thru A5c)		132,397,733.00	-0.27%	132,046,277.00	1.97%	134,652,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,168,998.00		38,903,851.00
b. Step & Column Adjustment				471,142.00		730,154.00
c. Cost-of-Living Adjustment				1,004,828.00		986,092.00
d. Other Adjustments				(4,741,117.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,168,998.00	-7.74%	38,903,851.00	4.41%	40,620,097.00
2. Classified Salaries						
a. Base Salaries				25,295,712.00		24,788,405.00
b. Step & Column Adjustment				462,839.00		375,746.00
c. Cost-of-Living Adjustment				602,798.00		589,921.00
d. Other Adjustments				(1,572,944.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,295,712.00	-2.01%	24,788,405.00	3.90%	25,754,072.00
3. Employee Benefits	3000-3999	38,686,380.00	-1.72%	38,019,639.00	1.33%	38,526,658.00
4. Books and Supplies	4000-4999	11,519,587.00	-17.94%	9,452,793.00	1.06%	9,552,793.00
5. Services and Other Operating Expenditures	5000-5999	26,698,621.00	-7.55%	24,683,755.00	0.75%	24,868,310.00
6. Capital Outlay	6000-6999	4,378,484.00	-97.72%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,908,929.00	0.00%	1,908,929.00	0.00%	1,908,929.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		150,656,711.00	-8.50%	137,857,372.00	2.52%	141,330,859.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(18,258,978.00)		(5,811,095.00)		(6,677,881.00)

Budget, July 1
General Fund
Multiyear Projections
Restricted

39 68593 0000000
Form MYP
H8B3DMZRPC(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,451,813.00		40,192,835.00		34,381,740.00
2. Ending Fund Balance (Sum lines C and D1)		40,192,835.00		34,381,740.00		27,703,859.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,529,026.00		1,529,026.00		1,529,026.00
b. Restricted	9740	38,663,809.00		32,852,714.00		26,174,833.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,192,835.00		34,381,740.00		27,703,859.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2027-28: LCFF COLA 3.30%; salary COLA 2.81%; staffing reductions for end of Learning Recovery Block Grant funds in 2027-28. 2028-29: LCFF COLA 3.09%; salary COLA 2.63%.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	371,241,186.00	4.95%	389,613,163.00	4.10%	405,581,257.00
2. Federal Revenues	8100-8299	15,169,164.00	-0.22%	15,136,048.00	0.00%	15,136,048.00
3. Other State Revenues	8300-8599	56,204,632.00	-5.25%	53,252,866.00	0.57%	53,556,569.00
4. Other Local Revenues	8600-8799	16,611,588.00	1.79%	16,908,445.00	1.70%	17,195,584.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,000,000.00	-58.33%	5,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		471,226,570.00	1.84%	479,910,522.00	2.41%	491,469,458.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				178,089,965.00		181,637,574.00
b. Step & Column Adjustment				2,426,912.00		3,005,328.00
c. Cost-of-Living Adjustment				4,482,614.00		4,392,405.00
d. Other Adjustments				(3,361,917.00)		796,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,089,965.00	1.99%	181,637,574.00	4.51%	189,831,807.00
2. Classified Salaries						
a. Base Salaries				77,657,129.00		79,233,741.00
b. Step & Column Adjustment				1,160,226.00		879,607.00
c. Cost-of-Living Adjustment				1,889,330.00		1,841,129.00
d. Other Adjustments				(1,472,944.00)		133,300.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	77,657,129.00	2.03%	79,233,741.00	3.60%	82,087,777.00
3. Employee Benefits	3000-3999	104,307,491.00	2.36%	106,764,443.00	2.11%	109,020,952.00
4. Books and Supplies	4000-4999	42,453,167.00	-20.57%	33,722,547.00	-13.57%	29,147,715.00
5. Services and Other Operating Expenditures	5000-5999	66,885,496.00	7.49%	71,896,107.00	3.05%	74,090,320.00
6. Capital Outlay	6000-6999	4,841,338.00	-94.84%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,908,515.00	2.54%	7,084,244.00	2.44%	7,257,113.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(763,672.00)	0.00%	(763,672.00)	0.00%	(763,672.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,723,087.00	29.64%	6,123,087.00	22.86%	7,523,087.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		485,102,516.00	0.17%	485,948,071.00	2.57%	498,445,099.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,875,946.00)		(6,037,549.00)		(6,975,641.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		102,850,159.00		88,974,213.00		82,936,664.00
2. Ending Fund Balance (Sum lines C and D1)		88,974,213.00		82,936,664.00		75,961,023.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,846,809.00		1,846,809.00		1,846,809.00
b. Restricted	9740	38,663,809.00		32,852,714.00		26,174,833.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	33,896,799.00		33,632,402.00		32,950,334.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,553,075.00		14,578,442.00		14,953,353.00
2. Unassigned/Unappropriated	9790	13,721.00		26,297.00		35,694.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		88,974,213.00		82,936,664.00		75,961,023.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,553,075.00		14,578,442.00		14,953,353.00
c. Unassigned/Unappropriated	9790	13,721.00		26,297.00		35,694.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,566,796.00		14,604,739.00		14,989,047.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		24,060.03		24,447.84		24,666.39
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		485,102,516.00		485,948,071.00		498,445,099.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		485,102,516.00		485,948,071.00		498,445,099.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,553,075.48		14,578,442.13		14,953,352.97
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,553,075.48		14,578,442.13		14,953,352.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	24,060	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	23,423	23,408		
Charter School				
Total ADA	23,423	23,408	0.1%	Met
Second Prior Year (2024-25)				
District Regular	23,536	23,415		
Charter School				
Total ADA	23,536	23,415	0.5%	Met
First Prior Year (2025-26)				
District Regular	23,991	23,779		
Charter School		0		
Total ADA	23,991	23,779	0.9%	Met
Budget Year (2026-27)				
District Regular	24,060			
Charter School	0			
Total ADA	24,060			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	24,971	25,000		
Charter School				
Total Enrollment	24,971	25,000	N/A	Met
Second Prior Year (2024-25)				
District Regular	25,335	25,248		
Charter School				
Total Enrollment	25,335	25,248	0.3%	Met
First Prior Year (2025-26)				
District Regular	25,797	25,561		
Charter School				
Total Enrollment	25,797	25,561	0.9%	Met
Budget Year (2026-27)				
District Regular	25,871			
Charter School				
Total Enrollment	25,871			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	23,310	25,000	
Charter School		0	
Total ADA/Enrollment	23,310	25,000	93.2%
Second Prior Year (2024-25)			
District Regular	23,405	25,248	
Charter School	0		
Total ADA/Enrollment	23,405	25,248	92.7%
First Prior Year (2025-26)			
District Regular	23,779	25,561	
Charter School			
Total ADA/Enrollment	23,779	25,561	93.0%
Historical Average Ratio:			93.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.5%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	24,060	25,871		
Charter School	0			
Total ADA/Enrollment	24,060	25,871	93.0%	Met
1st Subsequent Year (2027-28)				
District Regular	24,448	26,288		
Charter School				
Total ADA/Enrollment	24,448	26,288	93.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	24,666	26,523		
Charter School				
Total ADA/Enrollment	24,666	26,523	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	24,129.89	24,410.77	24,798.58	25,017.13
b. Prior Year ADA (Funded)		24,129.89	24,410.77	24,798.58
c. Difference (Step 1a minus Step 1b)		280.88	387.81	218.55
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.16%	1.59%	.88%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		356,095,538.00	371,241,186.00	389,613,163.00
b1. COLA percentage		2.30%	2.87%	3.30%
b2. COLA amount (proxy for purposes of this criterion)		8,190,197.37	10,654,622.04	12,857,234.38
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	2.87%	3.30%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.46%	4.46%	4.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.46% to 4.46%	3.46% to 5.46%	3.18% to 5.18%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	93,796,276.00	82,849,876.00	82,849,876.00	82,849,876.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	357,610,638.00	372,739,165.00	391,088,133.00	407,043,569.00
District's Projected Change in LCFF Revenue:		4.23%	4.92%	4.08%
LCFF Revenue Standard		2.46% to 4.46%	3.46% to 5.46%	3.18% to 5.18%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2023-24)	216,301,937.25	263,145,118.58	82.2%
Second Prior Year (2024-25)	226,657,859.07	271,990,355.13	83.3%
First Prior Year (2025-26)	238,590,814.00	334,917,573.00	71.2%
Historical Average Ratio:			78.9%
District's Reserve Standard Percentage (Criterion 10B, Line 4):			
Budget Year (2026-27)			
1st Subsequent Year (2027-28)			
2nd Subsequent Year (2028-29)			
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
75.9% to 81.9%			

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2026-27)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	253,903,495.00	329,722,718.00	77.0%	Met
1st Subsequent Year (2027-28)	265,923,863.00	341,967,612.00	77.8%	Met
2nd Subsequent Year (2028-29)	276,039,709.00	349,591,153.00	79.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.46%	4.46%	4.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.54% to 13.46%	-5.54% to 14.46%	-5.82% to 14.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.54% to 8.46%	-0.54% to 9.46%	-0.82% to 9.18%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	17,669,426.00		
Budget Year (2026-27)	15,169,164.00	(14.15%)	Yes
1st Subsequent Year (2027-28)	15,136,048.00	(.22%)	No
2nd Subsequent Year (2028-29)	15,136,048.00	0.00%	No

Explanation:
(required if Yes)

Federal program carry over revenue is budgeted at First Interim after closing the Fiscal Year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	62,751,613.00		
Budget Year (2026-27)	56,204,632.00	(10.43%)	Yes
1st Subsequent Year (2027-28)	53,252,866.00	(5.25%)	Yes
2nd Subsequent Year (2028-29)	53,556,569.00	.57%	No

Explanation:
(required if Yes)

Expiration of several state categorical programs such as Educator Effectiveness Grant and Learning Recovery Block Grant. In addition, state program carryover revenue is budgeted at First Interim after closing the Fiscal Year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	17,988,342.00		
Budget Year (2026-27)	16,611,588.00	(7.65%)	Yes
1st Subsequent Year (2027-28)	16,908,445.00	1.79%	No
2nd Subsequent Year (2028-29)	17,195,584.00	1.70%	No

Explanation:
(required if Yes)

Local revenue is budgeted during the year as it is received.

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

First Prior Year (2025-26)	67,588,332.00		
Budget Year (2026-27)	42,453,167.00	(37.19%)	Yes
1st Subsequent Year (2027-28)	33,722,547.00	(20.57%)	Yes
2nd Subsequent Year (2028-29)	29,147,715.00	(13.57%)	Yes

Explanation:
(required if Yes)

Expiration of several state categorical programs such as Educator Effectiveness Grant and Learning Recovery Block Grant as well as curriculum adoptions.

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

First Prior Year (2025-26)	70,549,946.00		
Budget Year (2026-27)	66,885,496.00	(5.19%)	Yes
1st Subsequent Year (2027-28)	71,896,107.00	7.49%	No
2nd Subsequent Year (2028-29)	74,090,320.00	3.05%	No

Explanation:
(required if Yes)

Adjustments to contracted services for Special Education programs reduced at beginning of year upon restoration of vacant positions.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2025-26)	98,409,381.00		
Budget Year (2026-27)	87,985,384.00	(10.59%)	Not Met
1st Subsequent Year (2027-28)	85,297,359.00	(3.06%)	Met
2nd Subsequent Year (2028-29)	85,888,201.00	.69%	Met

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

First Prior Year (2025-26)	138,138,278.00		
Budget Year (2026-27)	109,338,663.00	(20.85%)	Not Met
1st Subsequent Year (2027-28)	105,618,654.00	(3.40%)	Met
2nd Subsequent Year (2028-29)	103,238,035.00	(2.25%)	Met

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

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

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

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

Federal program carry over revenue is budgeted at First Interim after closing the Fiscal Year.

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

Expiration of several state categorical programs such as Educator Effectiveness Grant and Learning Recovery Block Grant. In addition, state program carryover revenue is budgeted at First Interim after closing the Fiscal Year.

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

Local revenue is budgeted during the year as it is received.

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

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

Expiration of several state categorical programs such as Educator Effectiveness Grant and Learning Recovery Block Grant as well as curriculum adoptions.

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

Adjustments to contracted services for Special Education programs reduced at beginning of year upon restoration of vacant positions.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

469,867,411.00

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

--

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

469,867,411.00

14,096,022.33

14,543,356.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,846,367.00	12,975,831.00	14,706,253.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,474.81	7,419.69	2,300.00
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e.	Available Reserves (Lines 1a through 1d)	12,853,841.81	12,983,250.69	14,708,553.00
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	428,212,237.17	432,527,693.73	490,208,445.00
b.	Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c.	Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	428,212,237.17	432,527,693.73	490,208,445.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	6,660,789.41	287,165,194.10	N/A	Met
Second Prior Year (2024-25)	10,637,303.18	289,044,355.13	N/A	Met
First Prior Year (2025-26)	(10,473,581.00)	334,939,405.00	3.1%	Not Met
Budget Year (2026-27) (Information only)	4,383,032.00	334,445,805.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 24,411

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	30,861,727.00	37,573,834.27	N/A	Met
Second Prior Year (2024-25)	35,395,706.00	44,234,623.68	N/A	Met
First Prior Year (2025-26)	44,253,012.00	54,871,927.00	N/A	Met
Budget Year (2026-27) (Information only)	44,398,346.00			

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

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

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.
- Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	65,187,123.87	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	24,060	24,448	24,666
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	485,102,516.00	485,948,071.00	498,445,099.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	485,102,516.00	485,948,071.00	498,445,099.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	14,553,075.48	14,578,442.13	14,953,352.97
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	14,553,075.48	14,578,442.13	14,953,352.97

10C. Calculating the District's Budgeted Reserve Amount

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,553,075.00	14,578,442.00	14,953,353.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,721.00	26,297.00	35,694.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	14,566,796.00	14,604,739.00	14,989,047.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.01%	3.01%
District's Reserve Standard (Section 10B, Line 7):		14,553,075.48	14,578,442.13	14,953,352.97
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(58,758,399.00)			
Budget Year (2026-27)	(62,081,756.00)	3,323,357.00	5.7%	Met
1st Subsequent Year (2027-28)	(64,660,519.00)	2,578,763.00	4.2%	Met
2nd Subsequent Year (2028-29)	(66,950,081.00)	2,289,562.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	9,100,000.00			
Budget Year (2026-27)	12,000,000.00	2,900,000.00	31.9%	Not Met
1st Subsequent Year (2027-28)	5,000,000.00	(7,000,000.00)	(58.3%)	Not Met
2nd Subsequent Year (2028-29)	0.00	(5,000,000.00)	(100.0%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	21,832.00			
Budget Year (2026-27)	4,723,087.00	4,701,255.00	21,533.8%	Not Met
1st Subsequent Year (2027-28)	6,123,087.00	1,400,000.00	29.6%	Not Met
2nd Subsequent Year (2028-29)	7,523,087.00	1,400,000.00	22.9%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Large purchases of curriculum materials have been budgeted utilizing committed funds transferred in from Fund 17-Special Reserve Fund for Other Than Capital Outlay Projects.

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

Explanation:
(required if NOT met)

Projected end of year transfers out to Fund 40-Special Reserve Fund for Capital Outlay Projects to meet the funding needs the District's Master Facilities Plan.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases	various	GASB 87 Implementation	Fund 01,11,13,40	1,178,859
Certificates of Participation	8	Community Facilities District #1	Fund 77 Objects 7438-7439	12,678,470
General Obligation Bonds	4-29	Measure M & G (Series A,B,C); Measure A (Series A,B,C)	Funds 51-9064, 9065, 9067, 9068, 9069, 9072, 9073, 9075 Objects 7438-7439	366,349,143
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Annual	Funds 01, 11, 12, 13	Funds 01, 11, 12, 13	3,365,356

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

Non-Voter Approved Debt - QZAB	4	QZAB	Fund 40	7,988,000
Community Facilities Districts	6-29	CFD#1, CFD#2, CFD#3, CFD#4, CFD#5	Funds 77, 78, 80, 81, 82	104,529,159
TOTAL:				496,088,987

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	502,369	476,900	477,618	381,848
Certificates of Participation	1,135,000	1,175,000	1,220,000	1,265,000
General Obligation Bonds	28,801,130	29,976,775	24,705,525	23,567,000
Supp Early Retirement Program	1,043,413	0	0	0
State School Building Loans				
Compensated Absences	150,000	150,000	150,000	150,000
Other Long-term Commitments (continued):				
Non-Voter Approved Debt - QZAB	2,431,347	2,344,478	2,257,608	2,170,739
Community Facilities Districts	12,226,533	13,490,658	11,883,033	11,853,049
Total Annual Payments:	46,289,792	47,613,811	40,693,784	39,387,636
Has total annual payment increased over prior year (2025-26)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds are funded by property tax levies collected from property owners by the San Joaquin County Tax Collector.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
21,592,579	16,361,225

4. OPEB Liabilities

a. Total OPEB liability

52,564,849.00

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

18,202,886.00

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

34,361,963.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Estimated

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

5. OPEB Contributions

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

Method

4,936,382.00

4,936,382.00

4,936,382.00

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

4,894,883.00

4,894,883.00

4,894,883.00

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

2,774,997.00

2,945,190.00

3,040,379.00

d. Number of retirees receiving OPEB benefits

293.00

293.00

293.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	1,386.10	1,395.70	1,376.20	1,385.20

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Sep 12, 2024		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	Sep 04, 2024		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	Dec 16, 2024		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2024	End Date: Jun 30, 2029	
5.	Salary settlement:	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	1,278.80	1,299.60	1,290.70	1,291.70

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 16, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 09, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 16, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2029

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Classified (Non-management) Step and Column Adjustments

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	172.40	179.40	172.40	172.40

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 16, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
6/4/2026 2:30:37 PM

39-68593-0000000

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

Manteca Unified

San Joaquin County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: LEA will provide SJCOE projected cash flow worksheet. Cash flow projection through the end of the budget year: \$65,187,123.87	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

SACS Web System - SACS V15
6/4/2026 2:31:54 PM

39-68593-0000000

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

Manteca Unified

San Joaquin County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1100	9500	(\$125,560.83)
Explanation: Will be addressed at year end closing.			
01	3010	9200	(\$101,123.00)
Explanation: Will be addressed at year end closing.			
01	3182	9200	(\$4,203.00)
Explanation: Will be addressed at year end closing.			
01	4203	9200	(\$110,431.00)
Explanation: Will be addressed at year end closing.			
01	6266	9500	(\$91,175.00)
Explanation: Will be addressed at year end closing.			
01	6500	9500	(\$82,461.29)
Explanation: Will be addressed at year end closing.			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	4510	3751	(\$19.00)

Explanation: Immaterial amount.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$424,080,317.00
DEBT.GOV.PENSION.LIAB.9663		\$269,129,356.00
DEBT.GOV.OPEB.9664		\$34,361,963.00
DEBT.GOV.COMP.ABS.9665		\$1,163,797.00
DEBT.GOV.COPS.9666		\$12,919,256.00
DEBT.GOV.CAP.LEASES.9667		\$1,575,947.00
DEBT.GOV.OTH.DEBT.9669		\$11,028,413.00

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

SECTION 3

BUDGET ASSUMPTIONS WORKBOOK

ACTUAL AND PROJECTED MONTHLY CASH FLOWS

2026-27 Budget

MANTECA UNIFIED

District

The undersigned, hereby certify that the Board of Education of the _____ Manteca Unified _____ School District, at its meeting on _____ June 16, 2026 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____ Date: 6/16/2026
 President, Board of Education

Signed: _____ Date: 6/16/2026
 District Superintendent



2026-27 Budget

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

REVENUES:

LCFF Funding Sources (8010-8099):

ADA Used for LCFF (Funded):

Estimated P-2 ADA:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28	Projected (Unrestricted Only) 2028-29
	24,410.77 ADA	24,798.58 ADA	25,017.13 ADA
	24,410.77 ADA	24,798.58 ADA	25,017.13 ADA
	\$ 15,145,648	\$ 18,371,977	\$ 15,968,094
\$ 356,095,538	\$ 371,241,186	\$ 389,613,163	\$ 405,581,257
	Cost of Living Adjustment (COLA): 2.87%	COLA: 3.30%	COLA: 3.09%

Federal Revenue (8100-8299):

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

[illegible]

State Revenue (8300-8599):

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

[illegible]

[illegible]

	Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28	Projected (Unrestricted Only) 2028-29
Adjusted Budget Amount	\$ (49,658,399)	\$ (50,081,756)	\$ (59,660,519)	\$ (66,950,081)
Total Revenues & Other Financing Sources	\$ 374,465,824	\$ 338,828,837	\$ 347,864,245	\$ 356,816,480

	Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28	Projected (Unrestricted Only) 2028-29
EXPENSES:				
Object 1XXX:				
Step & Column included in:				
Settlement included in:				
Other:				
Growth Positions:				
One time \$ included in:				
Plus(Minus) Other \$ changes:				
Total Change from Prior Period				
Adjusted Budget Amount	\$ 128,453,248			

Please describe reason(s) for changes:

FTE Changes: +11 Teachers, +1 Migrant Ed Teacher				
-8.3 Ex Time Contracts, +1.3 TOSA, +2 Counselor;				
+1.4 Cert Admin;				
-\$408,983 Sub/Extra; +\$2,820,621 PY Vacancy Fallout;				
+\$147,665 Stipends; -\$275,550 Misc Adjustments				

FTE Changes: +9 Teachers (incl UTK)

Object 2XXX:

Step included in:				
Settlement included in:				
Other:				
Growth Positions:				
One time \$ included in:				
Plus(Minus) Other \$ changes:				
Total Change from Prior Period				
Adjusted Budget Amount	\$ 48,191,703			

Please describe reason(s) for changes:

FTE Changes: +0.7 Clerical, -0.8 Para II Indv Svcs (504),				
+0.7 Para I, +1 Outreach Liason, -0.2 Acct Clerk,				
+0.3 Library Media Tech, +1 AP Lead, +3 UTK Para				
-1.5 Bilingual Para, -0.5 SSA, +1.1 Class Admin;				
-\$249,893 Sub/Extra; +\$2,216,308 PY Vacancy Fallout;				
-\$23,554 Stipends; -\$29,766 Misc Adjustments				

FTE Changes: +7 UTK Paras

+\$100,000 Minimum Wage Increase

Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27		Projected (Unrestricted Only) 2027-28		Projected (Unrestricted Only) 2028-29	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
EXPENSES Cont.:						
Object 3XXX:						
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$ 782,812	%	\$ 695,032	%	\$ 691,974
Increase in Statutory due to Settlement	%	\$ 1,057,279	%	\$ 1,252,838	%	\$ 1,212,592
Incr./Decr. in Statutory due to rate changes	%	\$ (197,586)	%	\$ 636,470	%	\$ (490,008)
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 1,319,830	%	\$ 347,353	%	\$ 226,932
Total \$ Change in Statutory:		\$ 2,962,335		\$ 2,931,693		\$ 1,641,490
Change in Health & Welfare :						
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$ 606,253	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$ 192,000	%	\$ 108,000
Are you budgeting at the CAP? (Select Yes or No)	YES					
Total \$ Change in H & W:		\$ 606,253		\$ 192,000		\$ 108,000
Changes in Other Benefits:						
Total Change from Prior Period	%	\$ 106,660	%	\$	%	\$
Adjusted Budget Amount		\$ 3,675,248		\$ 3,123,693		\$ 1,749,490
		\$ 65,621,111		\$ 68,744,804		\$ 70,494,294
Please describe reason(s) for changes:						
	STRS 19.1%		STRS 19.1%		STRS 19.1%	
	PERS 26.4%		PERS 26.8%		PERS 25.9%	
	FICA 6.2%		FICA 6.2%		FICA 6.2%	
	Medicare 1.45%		Medicare 1.45%		Medicare 1.45%	
	SUI .05%		SUI .05%		SUI .05%	
	Workers Comp 1.716%		Workers Comp 1.9428%		Workers Comp 1.9428%	

Object 4XXX:

Flat \$ Increase(Decrease) included in:

Total Change from Prior Period

Please describe reason(s) for changes:

Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28	Projected (Unrestricted Only) 2028-29
	% \$	% \$	% \$
	\$ (22,020,998)	\$ 336,174	\$ 325,168
	\$ 1,536,981	\$ (7,000,000)	\$ (5,000,000)
	\$ (20,484,017)	\$ (6,663,826)	\$ (4,674,832)
	\$ 30,933,580	\$ 24,269,754	\$ 19,594,922
\$ 51,417,597			
	- \$687,722 Base Classroom/Dept Supplies;	- \$12,000,000 for PY Curriculum	- \$5,000,000 for PY Curriculum
	- \$1,363,019 Rs00005 One-Time Site;	+ \$5,000,000 Curriculum	+ \$325,168 Supplemental/Concentration Rs0709
	- \$21,333,276 Rs0709,1100,0620,0723;	+ \$336,174 Supplemental/Concentration Rs0709	
	+ \$12,000,000 Curriculum		
	- \$9,100,000 for PY Curriculum		

% Increase(Decrease) included in:

One time \$ included in:

Adjusted Budget Amount

[illegible]

Est. Actuals 2025-26	Budget (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28	Projected (Unrestricted Only) 2028-29
	% \$	% \$	% \$
	\$ 80,865	\$	\$
	\$ 42,277	\$	\$
	\$ 123,142	\$ -	\$ -
	\$ (2,672,601)	\$ (2,672,601)	\$ (2,672,601)
\$ (2,795,743)			

EXPENSES Cont.:

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

Indirect Rate Change from 4.77% to 5.21%;
 +\$80,865 adjustment to re-align budget
 +\$42,277 Educator Effect Grant Rs6266;

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

+ \$1,255 Transfer to FD63 Farm
 + \$4,700,000 Transfer to FD40 Capital Outlay

+ \$1,400,000 Transfer to FD40 Capital Outlay

Total Expenditures & Other Financing Uses	\$ 334,939,405	\$ 334,445,805	\$ 348,090,699	\$ 357,114,240
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (10,473,581)	\$ 4,383,032	\$ (226,454)	\$ (297,760)



2026-27 Budget
MANTECA UNIFIED
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

REVENUES:

LCFF Funding Sources (8010-8099):

ADA Used for LCFF (Funded):

Estimated P-2 ADA:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Est. Actuals 2025-26	Budget (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28	Projected (Restricted Only) 2028-29
	24410.77 ADA	24798.58 ADA	25017.13 ADA
	24410.77 ADA	24798.58 ADA	25017.13 ADA
\$	\$	\$	\$
\$	-	-	-

Federal Revenue (8100-8299):

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

\$	17,669,426		
\$	(2,056,628)	\$	(33,116)
\$	(443,634)	\$	
\$	(2,500,262)	\$	(33,116)
\$	15,169,164	\$	15,136,048
	-\$2,056,628 Prior Year (PY) Carryover		
	-\$443,634 Current Year (CY) Allocation Adjustments		

State Revenue (8300-8599):

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

\$	53,399,542	\$	(3,213,960)	\$	
\$	(14,618,925)	\$	20,000	\$	30,000
\$	7,294,608	\$	(3,193,960)	\$	30,000
\$	(7,324,317)	\$	42,881,265	\$	42,911,265
\$	46,075,225	\$		\$	
	-\$14,618,925 PY Carryover & One-Time Funds		-\$3,213,960 Learning Recovery Block Grant		+\$30,000 Restricted Lottery
	+\$7,054,608 CY Allocation Adjustments		+\$20,000 Restricted Lottery		
	+\$240,000 Restricted Lottery				

[illegible]

	Est. Actuals 2025-26	Budget (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28	Projected (Restricted Only) 2028-29
Total Revenues & Other Financing Sources	\$ 139,139,095	\$ 132,397,733	\$ 132,046,277	\$ 134,652,978

SICOE Business Services, Manteua, 2026-27 Budget Assumptions

Est. Actuals 2025-26	Budget (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28	Projected (Restricted Only) 2028-29
EXPENSES Cont.:			
Object 3XXX:			
Change in Statutory Benefits:			
Increase in Statutory due to Step & Column	% \$ 271,834	% \$ 274,880	% \$ 298,148
Increase in Statutory due to Settlement	% \$ 375,572	% \$ 446,192	% \$ 431,967
Incr./Decr. in Statutory due to rate changes	% \$ (101,593)	% \$ 254,193	% \$ (223,096)
Incr./Decr. in Statutory due to +/- positions, other changes	% \$ (724,791)	% \$ (1,642,006)	% \$ -
Total \$ Change in Statutory:	\$ (178,978)	\$ (666,741)	\$ 507,019
Change in Health & Welfare :			
Incr./Decr. in H & W due to CAP change	% \$	% \$	% \$
Incr./Decr. in H & W due to other	% \$ 487,568	% \$	% \$
Incr./Decr. in H & W due to +/- positions	% \$	% \$	% \$
Are you budgeting at the CAP?	YES		
Total \$ Change in H & W:	\$ 487,568	\$ -	\$ -
Changes in Other Benefits:			
Total Change from Prior Period	% \$ 1,891,420	% \$ (666,741)	% \$ 507,019
Adjusted Budget Amount	\$ 38,686,380	\$ 38,019,639	\$ 38,526,658
Please describe reason(s) for changes:			
	STRS 19.1%	STRS 19.1%	STRS 19.1%
	PERS 26.4%	PERS 26.8%	PERS 25.9%
	FICA 6.2%	FICA 6.2%	FICA 6.2%
	Medicare 1.45%	Medicare 1.45%	Medicare 1.45%
	SUI .05%	SUI .05%	SUI .05%
	Workers Comp 1.716%	Workers Comp 1.9428%	Workers Comp 1.9428%

Direct Support/Indirect Costs - Objects 7300-7399

Please describe reason(s) for changes:

-\$113,130 adjustment to re-align budget

-\$42,277 Educator Effect Grant Rs6266;

% Increase(Decrease) included in:

Please describe reason(s) for changes:

Please attach additional sheets as necessary.

Please fill out the form completely. The documented assumptions must agree to the SACS MYP form.

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2026-27		2027-28		2028-29	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 44,398,346	\$ 58,451,813	\$ 48,554,924	\$ 34,381,740	\$ 48,257,164	\$ 27,703,859
ENDING FUND BALANCE	\$ 48,781,378	\$ 40,192,835				
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>						
Revolving Cash	15,175	600	15,175	600	15,175	600
Stores	202,406	-	202,406	-	202,406	-
Prepaid Expenditures	98,506	1,528,426	98,506	1,528,426	98,506	1,528,426
All Others	1,696	-	1,696	-	1,696	-
<u>Restricted Balances</u>						
<u>Committed Balances</u>		38,663,809		32,852,714		26,174,833
Stabilization Arrangements	-		-		-	
Other Commitments	-		-		-	
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Standard Deviation (200 ADA)	9780 \$ 3,000,000		9780 \$ 3,000,000		9780 \$ 3,000,000	
Facility Upgrades & Deferred Maintenance	9780 \$ 4,670,000		9780 \$ 4,780,000		9780 \$ 4,410,000	
LCAP	9780 \$ 23,197,386		9780 \$ 22,174,806		9780 \$ 21,134,555	
Site One-Time Carryover	9780 \$ 7,576		9780 \$ 7,576		9780 \$ 7,576	
Instructional Materials (Unrestricted Lottery)	9780 \$ 3,021,837		9780 \$ 3,670,020		9780 \$ 4,398,203	
	9780 \$ -		9780 \$ -		9780 \$ -	
<u>Total Other Assignments</u>	9780 \$ 33,896,799		9780 \$ 33,632,402		9780 \$ 32,950,334	
<u>Reserve for Economic Uncertainties</u>	3% 9789 \$ 14,553,075		9789 \$ 14,578,442		9789 \$ 14,953,353	
<u>Unassigned/Unappropriated</u>	9790 \$ 13,721		9790 \$ 26,297		9790 \$ 35,694	
Special Reserve Fund - Non/Capital Outlay (Fd 17)						
Designated for Economic Uncertainties	9789 \$ -		9789 \$ -		9789 \$ -	
Unassigned/Unappropriated	9790 \$ -		9790 \$ -		9790 \$ -	

Please attach additional sheets as necessary.

Prepared By:

DANA VACCAREZZA

Chief Business Official Signature or DSSD Superintendent Signature:



MANTECA UNIFIED SCHOOL DISTRICT
ACTUAL AND PROJECTED MONTHLY CASH FLOWS
Fiscal Year 2026-27
GENERAL FUND

x	Budget		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
---	1st Interim																
---	2nd Interim																
---	Unaudited Actuals																
Notice: SUCOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.																	
Completed: 6/22/2026 Revised: 6/22/2026																	
A. BEGINNING CASH			91,063,069.87	91,822,781.87	73,840,682.87	80,295,990.87	71,419,352.87	64,728,746.87	102,395,952.87	96,724,622.87	89,868,891.87	98,086,151.87	87,643,558.87	48,424,786.87			
B. RECEIPTS																	
LCFF:																	
Property Tax			0.00	490,459.00	0.00	0.00	0.00	33,061,246.00	95,845.00	20,143,608.00	20,143,608.00	0.00	181,566.00	49,020,757.00	0.00	0.00	82,849,875.00
State Aid - 8011 only			11,190,893.00	11,190,893.00	20,143,608.00	20,143,608.00	20,143,608.00	20,143,608.00	20,143,608.00	0.00	16,517,856.00	0.00	20,143,608.00	20,143,608.00	0.00	0.00	223,817,864.00
State Aid - 8012 only			0.00	0.00	16,517,856.00	0.00	0.00	16,517,856.00	0.00	0.00	0.00	0.00	0.00	16,517,857.00	0.00	0.00	66,071,425.00
Other			(963.00)	475.00	(977.00)	(652.00)	(652.00)	(652.00)	(652.00)	0.00	(346,545.00)	(714,655.00)	(1,500,764.00)	1,145,636.00	0.00	0.00	(1,497,978.00)
Federal Revenues			41,846.00	326,774.00	(66,919.00)	1,555,422.00	65,579.00	244,650.00	1,563,180.00	29,927.00	988,596.00	293,306.00	46,660.00	10,079,243.00	0.00	0.00	15,169,164.00
Other State Revenues			2,011,529.00	1,607,859.00	2,894,147.00	9,852,269.00	5,478,495.00	5,126,082.00	3,150,895.00	5,962,475.00	7,703,357.00	3,287,099.00	5,254,267.00	3,876,158.00	0.00	0.00	56,204,632.00
Other Local Revenues			259,479.00	1,242,980.00	2,415,614.00	2,607,769.00	1,391,394.00	311,229.00	2,756,670.00	1,007,416.00	1,066,181.00	1,129,582.00	2,275,498.00	147,796.00	0.00	0.00	16,611,588.00
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459,226,570.00
Other Receipts/Non-Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,502,784.00	14,859,420.00	41,904,229.00	34,158,416.00	27,078,424.00	75,404,021.00	27,709,546.00	27,067,849.00	46,071,053.00	24,138,940.00	26,400,835.00	100,931,053.00	0.00	0.00	459,226,570.00
C. DISBURSEMENTS																	
Certificated Salary			2,083,748.00	14,389,806.00	15,060,519.00	19,166,543.00	15,391,462.00	15,893,636.00	15,287,897.00	15,236,211.00	15,768,875.00	15,245,083.00	17,004,995.00	17,561,190.00	0.00	0.00	178,089,965.00
Classified Salary			2,685,703.00	6,341,145.00	6,223,920.00	9,176,332.00	6,330,192.00	6,739,137.00	6,321,061.00	6,254,830.00	6,714,405.00	6,295,689.00	7,074,450.00	7,500,264.00	0.00	0.00	77,657,128.00
Employee Benefits			2,924,357.00	7,092,981.00	7,270,715.00	7,893,901.00	7,399,376.00	7,443,318.00	7,339,535.00	7,318,174.00	7,697,493.00	6,983,755.00	17,441,330.00	17,502,526.00	0.00	0.00	104,307,491.00
Supplies			558,519.00	1,499,427.00	1,285,989.00	869,041.00	735,899.00	1,556,894.00	362,760.00	1,918,806.00	1,419,893.00	1,583,488.00	12,287,864.00	18,374,597.00	0.00	0.00	42,453,167.00
Services			4,297,486.00	3,338,408.00	3,342,226.00	5,390,943.00	3,593,579.00	5,170,661.00	3,369,674.00	2,502,233.00	5,287,790.00	3,747,246.00	10,032,747.00	16,822,502.00	0.00	0.00	66,885,495.00
Capital Outlays			0.00	0.00	1,887,245.00	220,267.00	70,990.00	593,668.00	357,655.00	300,656.00	549,337.00	332,976.00	14,093.00	514,452.00	0.00	0.00	4,841,339.00
Other Outgo			193,259.00	179,752.00	378,307.00	328,027.00	247,532.00	339,501.00	342,284.00	392,670.00	416,010.00	393,266.00	1,784,128.00	1,170,098.00	0.00	0.00	6,144,844.00
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,723,087.00	0.00	0.00	4,723,087.00
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485,102,516.00
Other Disbursements/Non-Expenditure			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			12,743,072.00	32,841,519.00	35,448,921.00	43,035,054.00	33,769,030.00	37,736,815.00	33,380,876.00	33,923,560.00	37,853,793.00	34,581,533.00	65,619,607.00	84,168,716.00	0.00	0.00	485,102,516.00
D. BALANCE SHEET TRANSACTIONS																	
Assets																	
Cash Not in Treasury			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (LCFF only)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (excluding LCFF)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities																	
Accounts Payable (LCFF only)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (excluding LCFF)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet Transactions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE			759,712.00	(17,982,099.00)	6,495,308.00	(8,876,638.00)	(6,690,606.00)	37,667,206.00	(5,671,330.00)	(6,855,731.00)	8,217,260.00	(10,442,593.00)	(38,218,772.00)	16,762,337.00	0.00	0.00	(25,875,946.00)
F. ENDING CASH			91,822,781.87	73,840,682.87	80,295,990.87	71,419,352.87	64,728,746.87	102,395,952.87	96,724,622.87	89,868,891.87	98,086,151.87	87,643,558.87	48,424,786.87	65,187,123.87			

GLOSSARY OF TERMS

Glossary/Acronyms

Accounts payable (AP). Amounts due and owed **to** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due **to** other funds of the same LEA.

Accounts receivable (AR). Amounts due and owed **from** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due **from** other funds of the same LEA.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to Education Code Sections 46000–46014 and 46300–46380.)

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision (BR). Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Budget transfer (BT). Changes among budgeted items. They do not increase or decrease the total budget.

California Longitudinal Pupil Achievement Data System (CALPADS). The foundation of California's K–12 education data system that allows for tracking a student's academic performance over time.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, function refers to those activities or services performed to accomplish a goal.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to

measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal. In SACS, a goal defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Lease–purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Local Control Accountability Plan (LCAP). Each school district must write to explain its goals and strategies for improving achievement for all students. Each district receives extra money for each student who is low-income, an English learner, or a foster youth.

Local Control Funding Formula (LCFF). Under the LCFF funding system, revenue limits and most state categorical programs have been eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

Maintenance of Effort (MOE) A requirement in certain legislative, regulatory or administrative policies that a grant recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund. Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund. Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Unearned revenue. A liability for resources received prior to revenue recognition.