

OAKLAND UNIFIED SCHOOL DISTRICT

2026-27 PROPOSED ADOPTED BUDGET





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Board Cover Memorandum

To Board of Education

From Denise G. Saddler, EdD, Interim Superintendent
Tara Gard, Deputy Superintendent of Business and Operations
Ryan Nguyen, Chief Financial Officer

Meeting Date June 24, 2026

Subject 2026-27 Proposed Adopted Budget

Action Requested Approval by the Board of Education of Resolution No. 2526-0027- 2026-27 Proposed Adopted Budget

Background Annually, the District must adopt a budget for all funds by June 30 for the ensuing fiscal year. Prior to adoption, the Governing Board must conduct a Public Hearing. Education Code section 42103 requires the District to display the Proposed Budget for public review and to hold a Public Hearing before adoption. The Public Hearing was held on June 3, 2026 and June 10, 2026. Adoption is scheduled for June 24, 2026. The Proposed Budget includes a review of reserves in compliance with Education Code section 42127(a)(2)(B). The 2026-27 Budget is developed for all funds and establishes the District's expenditure authority for the ensuing year.

The Budget Development process began in Fall 2025 and was carried out within the District's fiscal stabilization work. On April 16, 2026, the Alameda County Office of Education issued a Going Concern Notice under Education Code section 42127.6, citing a structural deficit of approximately \$20.6M and required outyear reductions of \$36M to \$57M. The notice is precautionary. The Adopted Budget reflects the District's Financial Stabilization Implementation Plan and the continued implementation of Board-directed fiscal solutions.

Discussion

The 2026-27 budget is balanced in the Unrestricted General Fund. The Unrestricted General Fund returns a positive operating result of \$8.0M and grows from a beginning balance of \$29.6M to an ending balance of \$37.6M. This result reverses the prior-year projected decline and supports the District's stabilization commitments. The Reserve for Economic Uncertainties is \$29.9M, or 3.38 percent of expenditures, above the 2.0 percent state minimum and the Board's adopted 3.0 percent standard.

Across the General Fund, total revenues are projected at \$849.3M and total expenditures and other financing uses at \$885.9M, for a net change of (\$36.7M) and an ending fund balance of \$117.1M. The Restricted General Fund reflects a planned and compliant spend-down of one-time and categorical resources, with a net change of (\$44.7M) and an ending restricted balance of \$79.5M. The budget is balanced through the continued implementation of Board-directed fiscal solutions, conservative revenue assumptions, the compliant use of legally allowable restricted resources, and ongoing reductions.

The special education contribution from the Unrestricted General Fund remains the heaviest single demand on the flexible General Fund at \$147.3M. The District is funded on average daily attendance rather than enrollment under Education Code section 42238.02, and the gap between the two remains the District's single largest revenue lever.

The Adopted Budget assumes funded average daily attendance of 30,337 against enrollment of 33,861, an Unduplicated Pupil Percentage of 81.94 percent, and LCFF revenue of \$504.6M. The budget records an LCFF cost-of-living adjustment of 2.87 percent, the California State Teachers' Retirement System employer rate of 19.10 percent, and the California Public Employees' Retirement System schools employer rate of 26.40 percent. The District will record the cost-of-living adjustment used at adoption and update it at the 45-Day Revision.

The following outlines the assumptions:

Statewide Planning Factors Assumptions:

The following factors reflect the Governor's May Revision and current statute. The FY 2026-27 column is fixed for budgeting at adoption. Out-year COLA and pension rates follow the most recent Department of Finance and CalPERS planning factors and must be entered before the projection is finalized.

Factor	FY 2026-27	FY 2027-28	FY 2028-29
Statutory COLA	4.31%	3.30	3.09
LCFF COLA used in the Adopted Budget	2.87	3.30	3.09
CalSTRS employer rate	19.10%	19.10	19.10
CalPERS schools employer rate	26.40%	26.40	26.40
Step and column (certificated / classified)	2%	2%	2%
Health and welfare increase	4.5%	4.5%	4.5%
Mandatories & Benefits - Certificated	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.34%	11.34%	11.34%

Enrollment, Attendance, and Unduplicated Pupil Percentage Assumptions:

The District is funded on average daily attendance, not enrollment, under Education Code Section 42238.02. The gap between the two is the District's single largest revenue lever. Out-year enrollment and ADA follow the demographic study and should be entered below.

Measure	FY 2026-27	FY 2027-28	FY 2028-29
Enrollment (CBEDS)	33,861	33,861	33,861
Funded ADA	30,337	30,337	30,337
Attendance rate (ADA to enrollment)	89.6%	89.6%	89.6%
Unduplicated Pupil Percentage (3-year rolling)	81.94%	81.87	82.03

Contributions and Reserves Assumptions:

The unrestricted contribution to restricted programs continues to rise and remains the heaviest single demand on the flexible general fund. The reserve meets the state minimum and the Board's adopted standard in all three years.

Measure	FY 2026-27	FY 2027-28	FY 2028-29
Special education contribution from unrestricted GF (\$M)	147.3	130.3	132.9
Routine Restricted Maintenance Account, minimum 3% of GF expenditures (\$M)	\$24.7	\$28.5	\$28.4
Reserve for Economic Uncertainties (REU), percent	3.38%	3.11%	3.12%
Reserve for Economic Uncertainties (REU), dollars (\$M)	\$29.9	\$29.3	\$29.9
State minimum reserve (ADA tier 30,001 to 400,000)	2.00%	2.00%	2.00%
Board-adopted reserve standard	3.00%	3.00%	3.00%

Projection-Year Assumptions:

The projection assumes the District will identify and carry out additional ongoing budget-balancing solutions that are built into the balanced result but not yet itemized as specific decisions. These solutions are the central work of the next two years and will be brought forward through the interim reporting cycle. The figures below reconcile to the net change.

Embedded adjustment	FY 2026-27	FY 2027-28	FY 2028-29
Additional ongoing solutions assumed, not yet itemized (\$M)	~30	~30	~10
Ending restricted carryover remaining (\$M)	79.5	45.4	18.2

The Adopted Budget funds 4,639.23 full-time-equivalent positions, with salary of \$428.1M in the General Fund. The Multi-Year Projection reflects continued structural pressure. It projects net changes of (\$36.7M) in 2026-27, (\$39.3M) in 2027-28, and (\$28.7M) in 2028-29, with the ending fund balance declining from \$117.1M to \$49.1M over the period. The District meets the 2.0 percent state reserve standard in all three years. The projection assumes that the District will identify and carry out additional ongoing budget-balancing solutions of approximately \$30M in each of the next two years and approximately \$10M in the third year. These solutions are not yet itemized as specific decisions. They are the central work of the next two years and will be brought forward through the interim reporting cycle. The following details the multiyear projections:

	2026-27	2027-28	2028-29
Total Revenues	\$849,288,911	\$905,118,959	\$932,570,939
Total Expenditures & Other Uses	\$885,949,092	\$944,399,788	\$961,289,662
Net Increase / (Decrease)	(\$36,660,181)	(\$39,280,829)	(\$28,718,723)
Beginning Fund Balance	\$153,758,068	\$117,097,887	\$77,817,059
Ending Fund Balance	\$117,097,887	\$77,817,059	\$49,098,336
Reserve for Economic Uncertainty	\$29,947,355	\$29,346,944	\$29,877,005
Reserve as % of Expenditures	3.38%	3.11%	3.11%

The District presents its required reports accurately and in the format each report demands. Differences between the SACS budget report and the Multi-Year Projection reflect the same information presented in the form each report requires. The stabilization measures and reductions are itemized in the Multi-Year Projection and are reflected as an adjustment within the budget-year report. The District's figures are subject to county oversight and external audit, and each figure carries its source and its as-of date.

The District will provide a 45-Day Budget Revision in August 2026 to reflect tentative agreements, position changes under the applicable memoranda of understanding, services adjustments, and the enacted State Budget. The District will submit the Adopted Budget to the Alameda County Office of

Education by June 30, 2026, and will close 2025-26 through the Unaudited Actuals in September 2026.

The District does not confuse budget adoption with fiscal completion. The 2026-27 Adopted Budget is legally supportable and advances the District's stabilization plan. The next three years require discipline, transparency, and monthly monitoring, and the District is committed to that work.

Fiscal Impact

The 2026-27 Proposed Adopted Budget establishes the District's expenditure authority for all funds for the ensuing fiscal year. Total General Fund revenues are projected at \$849.3M and total expenditures and other financing uses at \$885.9M, for a net change of (\$36.7M) and an ending fund balance of \$117.1M. The Unrestricted General Fund returns a positive operating result of \$8.0M and ends the year at \$37.6M. The Reserve for Economic Uncertainties is \$29.9M, or 3.38 percent of expenditures, above the 2.0 percent state minimum and the Board's adopted 3.0 percent standard. Adoption itself carries no incremental cost to the District. The figures will be updated through the 45-Day Budget Revision in August 2026 to reflect tentative agreements, position changes, services adjustments, and the enacted State Budget.

Recommendation

Approval by the Board of Education of Resolution No. 2526-0027- 2026-27 Proposed Adopted Budget

Attachments

2026-27 Proposed Adopted Budget Presentation

2026-27 SACS Draft Proposed Budget Financial Forms

- o Table of Contents
- o Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
- o Form 11 - Adult Education Fund
- o Form 12 - Child Development Fund
- o Form 13 - Cafeteria Special Revenue Fund
- o Form 14 - Deferred Maintenance Fund
- o Form 21 - Building Fund
- o Form 25 - Capital Facilities Fund
- o Form 35 - County School Facilities Fund
- o Form 51 - Bond Interest and Redemption Fund
- o Form 67 - Self-Insurance Fund
- o Form A - Average Daily Attendance
- o Form ASSET – Schedule of Capital Assets
- o Form CB - Budget Certification

- o Form CC - Worker's Compensation Certification
- o Form CEA - Current Expense Formula Actuals
- o Form CEB - Current Expense Formula Budget
- o Form DEBT – Schedule of Long-Term Liabilities
- o Form CASH - Cashflow Worksheet
- o Form ESMOE – ESSA Maintenance of Effort
- o Form ICR – Indirect Cost Rate
- o Form L – Lottery
- o Form MYP – Multiyear Projections
- o Form SIAA- Summary of Interfund Activities for All Funds
- o Form SIAB – Summary of Interfund Activities
- o Form TRC Budget & Estimated Actuals- Technical Review Checks
- o Form 01CS – Criteria and Standards

RESOLUTION NO. 2526-0027

**APPROVING THE
DISTRICT'S PROPOSED
BUDGET FOR
FISCAL YEAR 2026-27**

**BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 2526-0027

- **Adopting The District's Budget For Fiscal (School) Year 2026-27 - All Funds, As Stated Herein, In The Amount Of \$1,205,122,242.00 -**

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2026-27 Proposed Adopted Budget and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 24, 2026, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption; and

WHEREAS, the Public Hearing was held on June 3, 2026 and June 10, 2026; and

WHEREAS, the 2026-27 Proposed Adopted Budget for the Oakland Unified School District is due to the County Superintendent of Schools on June 30, 2026, and the SACS Report attached shows that the District is solvent for the 2026-27 fiscal year, with the Unrestricted General Fund returning a positive operating result of \$8.0M and the District maintaining a Reserve for Economic Uncertainties of \$29.9M, or 3.38 percent of expenditures, above the 2.0 percent state minimum and the Board's adopted 3.0 percent standard; and

WHEREAS, on April 16, 2026, the Alameda County Office of Education issued a precautionary Going Concern Notice under Education Code §42127.6, citing a structural deficit of approximately \$20.6M and required outyear reductions of \$36M to \$57M, and the Adopted Budget reflects the District's Financial Stabilization Implementation Plan and the continued implementation of Board-directed fiscal solutions in response; and

WHEREAS, the Board and staff will continue working through the Financial Stabilization Implementation Plan to address the projected deficit, identifying and carrying out the ongoing structural reductions necessary to restore long-term fiscal stability and reporting progress through the interim reporting cycle; and

WHEREAS, the Multi-Year Projection reflects net changes of (\$39.3M) in the 2027-28 year and (\$28.7M) in the 2028-29 year, with the District meeting the state minimum reserve requirement in all three years, and the District must continue to identify and carry out the structural reductions in its Financial Stabilization Implementation Plan to balance the budget or contend with significant fiscal crisis; and

WHEREAS, if adopted by the Board, any additional expenditures or obligations that exceed the District's revenue projections will require the Board to take action in a timely and prudent manner to remain solvent in Fiscal Year 2026-27 and two subsequent years; and

WHEREAS, in adopting this budget the Board recognizes its full rights and responsibilities under local control, as Board Bylaw 9000, Role of the Board states, with a highlight to item 5: “The Governing Board of the Oakland Unified School District, commonly referred to as the Board of Education, exists under and derives its powers and duties from the Constitution of the United States, Constitution of the State of California, Charter of the City of Oakland, and acts of the Congress of the United States, California State Legislature, and the Oakland electorate. 5. Adopt a fiscally responsible district budget, and systematically monitor the district's fiscal health”;

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby **adopts the District’s Budget For Fiscal (School) Year 2026-27 - All Funds, ... In The Amount Of \$1,205,122,242.00.**

PASSED AND ADOPTED by the Board of Education of the Oakland Unified School District this 24th day of June, 2026, by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSED: None

AYES: Rachel Latta, VanCedric Williams, Vice President Valarie Bachelor, President
Jennifer Brouhard

NOES: Mike Hutchinson

ABSTAINED: None

RECUSED: None

ABSENT: Maximus Simmons (Student Director), Marianna Smith (Student Director), Patrice Berry,
Clifford Thompson

CERTIFICATION

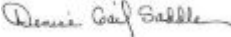
We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on June 24, 2026.

Legislative File	
File ID Number:	26-1466
Introduction Date:	6/03/2026
Enactment Number:	26-1086
Enactment Date:	6/24/2026
By:	OS

OAKLAND UNIFIED SCHOOL DISTRICT



Jennifer Brouhard
President, Board of Education



Denise G. Saddler
Superintendent

TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

FORM 01

GENERAL FUND SUMMARY (UNRESTRICTED, RESTRICTED & COMBINED)

FORM 01

GENERAL FUND SUMMARY (UNRESTRICTED, RESTRICTED & COMBINED)

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

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	486,500,624.00	4,829,820.00	491,330,444.00	499,614,525.00	4,968,436.00	504,582,961.00	2.7%
2) Federal Revenue		8100-8299	0.00	77,582,600.02	77,582,600.02	0.00	62,446,145.75	62,446,145.75	-19.5%
3) Other State Revenue		8300-8599	11,649,960.89	177,619,741.96	189,269,702.85	12,459,933.00	176,719,706.35	189,179,639.35	0.0%
4) Other Local Revenue		8600-8799	20,159,081.79	91,308,280.48	111,467,362.27	16,215,300.34	76,864,864.90	93,080,165.24	-16.5%
5) TOTAL, REVENUES			518,309,666.68	351,340,442.46	869,650,109.14	528,289,758.34	320,999,153.00	849,288,911.34	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	192,381,009.95	105,603,351.14	297,984,361.09	183,420,019.43	99,365,257.89	282,785,277.32	-5.1%
2) Classified Salaries		2000-2999	73,267,924.02	79,936,982.13	153,204,906.15	63,580,142.45	81,721,402.28	145,301,544.73	-5.2%
3) Employee Benefits		3000-3999	128,368,638.41	122,734,995.44	251,103,633.85	122,106,596.69	125,796,857.83	247,903,454.52	-1.3%
4) Books and Supplies		4000-4999	11,831,933.40	30,046,554.07	41,878,487.47	81,800.56	27,515,007.16	27,596,807.72	-34.1%
5) Services and Other Operating Expenditures		5000-5999	12,679,579.11	202,495,641.71	215,175,220.82	26,101,411.75	149,223,846.49	175,325,258.24	-18.5%
6) Capital Outlay		6000-6999	1,851,468.82	7,768,367.41	9,619,836.23	294,176.00	1,315,287.01	1,609,463.01	-83.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,974.00	6,653,288.49	6,709,262.49	24,000.00	5,911,801.00	5,935,801.00	-11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,253,373.08)	11,902,059.88	(2,351,313.20)	(26,619,314.16)	22,128,704.51	(4,490,609.65)	91.0%
9) TOTAL, EXPENDITURES			406,183,154.63	567,141,240.27	973,324,394.90	368,988,832.72	512,978,164.17	881,966,996.89	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,126,512.05	(215,800,797.81)	(103,674,285.76)	159,300,925.62	(191,979,011.17)	(32,678,085.55)	-68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,826,312.00	0.00	8,826,312.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,345,383.86	0.00	5,345,383.86	3,982,095.00	0.00	3,982,095.00	-25.5%
2) Other Sources/Uses									
a) Sources		8930-8979	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(139,169,375.18)	139,169,375.18	0.00	(147,322,061.71)	147,322,061.71	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(135,673,447.04)	139,169,375.18	3,495,928.14	(151,304,156.71)	147,322,061.71	(3,982,095.00)	-213.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	7,996,768.91	(44,656,949.46)	(36,660,180.55)	-63.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	55,845,233.22	200,765,823.48	256,611,056.70	29,623,667.16	124,134,400.85	153,758,068.01	-40.1%
b) Audit Adjustments		9793	(2,674,631.07)	0.00	(2,674,631.07)	0.00	0.00	0.00	-100.0%

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

Description Resource Codes Object Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	-39.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	-39.5%
2) Ending Balance, June 30 (E + F1e)			29,623,667.16	124,134,400.85	153,758,068.01	37,620,436.07	79,477,451.39	117,097,887.46	-23.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	77,279.80	0.00	77,279.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	124,134,400.85	124,134,400.85	0.00	79,477,451.39	79,477,451.39	-36.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	7,523,081.07	0.00	7,523,081.07	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,396,387.36	0.00	29,396,387.36	29,947,355.00	0.00	29,947,355.00	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	107,203,534.27	57,758,921.64	164,962,455.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,922,617.78	1,210,055.86	5,132,673.64				
c) in Revolving Cash Account		9130	147,228.18	0.00	147,228.18				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	120,140.27	653,112.92	773,253.19				
4) Due from Grantor Government		9290	0.00	8,196,757.97	8,196,757.97				
5) Due from Other Funds		9310	10,450,000.00	0.00	10,450,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	77,279.80	0.00	77,279.80				
8) Other Current Assets		9340	0.00	1,620.00	1,620.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			121,920,800.30	67,820,468.39	189,741,268.69				
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	35,891,476.22	22,178.02	35,913,654.24				
2) Due to Grantor Governments		9590	792,883.00	34,989.72	827,872.72				
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	6,125,729.74	6,125,729.74				
6) TOTAL, LIABILITIES			36,684,359.22	6,182,897.48	42,867,256.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			85,236,441.08	61,637,570.91	146,874,011.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	263,282,748.00	0.00	263,282,748.00	270,751,020.00	0.00	270,751,020.00	2.8%
Education Protection Account State Aid - Current Year		8012	44,719,018.00	0.00	44,719,018.00	57,519,073.00	0.00	57,519,073.00	28.6%
State Aid - Prior Years		8019	134,199.00	0.00	134,199.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	637,551.00	0.00	637,551.00	618,139.00	0.00	618,139.00	-3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,819,152.00	0.00	2,819,152.00	2,733,317.00	0.00	2,733,317.00	-3.0%
County & District Taxes									
Secured Roll Taxes		8041	100,717,216.00	0.00	100,717,216.00	97,650,652.00	0.00	97,650,652.00	-3.0%
Unsecured Roll Taxes		8042	10,060,045.00	0.00	10,060,045.00	9,753,744.00	0.00	9,753,744.00	-3.0%
Prior Years' Taxes		8043	(1,556,577.00)	0.00	(1,556,577.00)	(1,556,577.00)	0.00	(1,556,577.00)	0.0%
Supplemental Taxes		8044	2,619,510.00	0.00	2,619,510.00	2,539,753.00	0.00	2,539,753.00	-3.0%
Education Revenue Augmentation Fund (ERAF)		8045	57,359,464.00	0.00	57,359,464.00	55,613,025.00	0.00	55,613,025.00	-3.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	56,357,070.00	0.00	56,357,070.00	54,641,151.00	0.00	54,641,151.00	-3.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			537,149,396.00	0.00	537,149,396.00	550,263,297.00	0.00	550,263,297.00	2.4%
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	(50,648,772.00)	0.00	(50,648,772.00)	(50,648,772.00)	0.00	(50,648,772.00)	0.0%
Property Taxes Transfers		8097	0.00	4,829,820.00	4,829,820.00	0.00	4,968,436.00	4,968,436.00	2.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			486,500,624.00	4,829,820.00	491,330,444.00	499,614,525.00	4,968,436.00	504,582,961.00	2.7%
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	9,416,864.00	9,416,864.00	0.00	9,066,286.69	9,066,286.69	-3.7%
Special Education Discretionary Grants		8182	0.00	884,972.00	884,972.00	0.00	849,000.00	849,000.00	-4.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		28,859,950.15	28,859,950.15		26,051,047.46	26,051,047.46	-9.7%
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		1,773,716.35	1,773,716.35		2,260,775.00	2,260,775.00	27.5%
Title III, Immigrant Student Program	4201	8290		376,882.29	376,882.29		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		1,795,258.07	1,795,258.07		2,045,429.93	2,045,429.93	13.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		16,844,099.98	16,844,099.98		10,472,362.48	10,472,362.48	-37.8%
Career and Technical Education	3500-3599	8290		520,864.00	520,864.00		470,508.00	470,508.00	-9.7%
All Other Federal Revenue	All Other	8290	0.00	17,109,993.18	17,109,993.18	0.00	11,230,736.19	11,230,736.19	-34.4%
TOTAL, FEDERAL REVENUE			0.00	77,582,600.02	77,582,600.02	0.00	62,446,145.75	62,446,145.75	-19.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		26,239,175.00	26,239,175.00		26,992,240.00	26,992,240.00	2.9%
Prior Years	6500	8319		433,952.00	433,952.00		0.00	0.00	-100.0%
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	564,757.28	564,757.28	0.00	257,366.83	257,366.83	-54.4%
Mandated Costs Reimbursements		8550	1,490,534.00	0.00	1,490,534.00	1,531,740.00	0.00	1,531,740.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	6,062,060.89	2,602,560.17	8,664,621.06	6,108,477.00	2,602,560.17	8,711,037.17	0.5%
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		40,950,083.00	40,950,083.00		40,950,083.00	40,950,083.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,748,380.33	9,748,380.33		8,945,487.21	8,945,487.21	-8.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		115,572.94	115,572.94		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,113,043.08	1,113,043.08		2,401,104.00	2,401,104.00	115.7%
Arts and Music in Schools (Prop 28)	6770	8590		6,775,286.00	6,775,286.00		6,770,397.00	6,770,397.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,097,366.00	89,076,932.16	93,174,298.16	4,819,716.00	87,800,468.14	92,620,184.14	-0.6%
TOTAL, OTHER STATE REVENUE			11,649,960.89	177,619,741.96	189,269,702.85	12,459,933.00	176,719,706.35	189,179,639.35	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	44,404,597.01	44,404,597.01	0.00	44,264,790.00	44,264,790.00	-0.3%
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	16,543,597.00	16,543,597.00	0.00	22,398,309.00	22,398,309.00	35.4%
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	3,039,737.39	0.00	3,039,737.39	3,049,140.45	0.00	3,049,140.45	0.3%
Interest		8660	9,132,185.11	250.00	9,132,435.11	9,000,000.00	0.00	9,000,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,707,147.10	0.00	2,707,147.10	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,359.00	0.00	1,468,359.00	1,287,128.00	0.00	1,287,128.00	-12.3%
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	229,922.71	229,922.71	0.00	0.00	0.00	-100.0%
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	3,811,653.19	30,129,913.76	33,941,566.95	2,879,031.89	10,201,765.90	13,080,797.79	-61.5%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,159,081.79	91,308,280.48	111,467,362.27	16,215,300.34	76,864,864.90	93,080,165.24	-16.5%
TOTAL, REVENUES			518,309,666.68	351,340,442.46	869,650,109.14	528,289,758.34	320,999,153.00	849,288,911.34	-2.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	155,500,647.08	82,983,118.01	238,483,765.09	150,095,050.03	74,656,725.99	224,751,776.02	-5.8%
Certificated Pupil Support Salaries		1200	8,717,570.07	17,799,814.12	26,517,384.19	7,925,960.32	20,940,255.82	28,866,216.14	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	27,518,259.16	4,604,990.91	32,123,250.07	25,399,009.08	3,558,209.58	28,957,218.66	-9.9%
Other Certificated Salaries		1900	644,533.64	215,428.10	859,961.74	0.00	210,066.50	210,066.50	-75.6%
TOTAL, CERTIFICATED SALARIES			192,381,009.95	105,603,351.14	297,984,361.09	183,420,019.43	99,365,257.89	282,785,277.32	-5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,365,079.04	25,022,259.21	27,387,338.25	2,738,992.47	27,041,438.05	29,780,430.52	8.7%
Classified Support Salaries		2200	24,055,142.92	26,016,493.70	50,071,636.62	24,532,461.25	23,545,961.13	48,078,422.38	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	27,333,487.64	19,780,581.29	47,114,068.93	21,050,629.28	21,453,683.92	42,504,313.20	-9.8%
Clerical, Technical and Office Salaries		2400	18,412,822.80	8,331,845.67	26,744,668.47	13,901,726.92	8,846,805.24	22,748,532.16	-14.9%
Other Classified Salaries		2900	1,101,391.62	785,802.26	1,887,193.88	1,356,332.53	833,513.94	2,189,846.47	16.0%
TOTAL, CLASSIFIED SALARIES			73,267,924.02	79,936,982.13	153,204,906.15	63,580,142.45	81,721,402.28	145,301,544.73	-5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	35,187,556.45	46,488,281.80	81,675,838.25	33,314,563.69	46,279,198.13	79,593,761.82	-2.5%
PERS		3201-3202	18,947,304.72	20,877,834.35	39,825,139.07	16,978,512.73	21,295,976.89	38,274,489.62	-3.9%
OASDI/Medicare/Alternative		3301-3302	8,286,988.42	7,830,624.73	16,117,613.15	8,361,226.52	8,226,730.81	16,587,957.33	2.9%
Health and Welfare Benefits		3401-3402	54,303,209.60	38,910,497.11	93,213,706.71	52,498,936.53	41,492,959.12	93,991,895.65	0.8%
Unemployment Insurance		3501-3502	210,558.70	160,641.71	371,200.41	202,860.14	143,357.57	346,217.71	-6.7%
Workers' Compensation		3601-3602	9,534,339.75	6,771,348.15	16,305,687.90	8,849,653.62	6,485,619.63	15,335,273.25	-6.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	3,712.84	3,712.84	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,898,680.77	1,695,767.59	3,594,448.36	1,900,843.46	1,869,302.84	3,770,146.30	4.9%
TOTAL, EMPLOYEE BENEFITS			128,368,638.41	122,734,995.44	251,103,633.85	122,106,596.69	125,796,857.83	247,903,454.52	-1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,226,403.81	2,730,362.33	5,956,766.14	0.00	3,878,921.28	3,878,921.28	-34.9%
Books and Other Reference Materials		4200	96,484.31	2,278,015.25	2,374,499.56	36,857.01	244,228.40	281,085.41	-88.2%
Materials and Supplies		4300	4,415,677.65	20,235,724.18	24,651,401.83	(4,346,285.68)	22,535,519.72	18,189,234.04	-26.2%
Noncapitalized Equipment		4400	4,093,367.63	4,802,452.31	8,895,819.94	4,391,229.23	856,337.76	5,247,566.99	-41.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,831,933.40	30,046,554.07	41,878,487.47	81,800.56	27,515,007.16	27,596,807.72	-34.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	51,865,709.27	51,865,709.27	0.00	33,655,785.14	33,655,785.14	-35.1%
Travel and Conferences		5200	240,895.50	924,853.90	1,165,749.40	267,273.49	664,573.48	931,846.97	-20.1%
Dues and Memberships		5300	658,810.58	204,902.12	863,712.70	734,262.20	153,700.00	887,962.20	2.8%
Insurance		5400 - 5499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,207,300.46	107,053.18	17,314,353.64	17,220,000.00	107,053.00	17,327,053.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,040,971.81	6,403,429.50	8,444,401.31	1,896,191.00	3,898,308.50	5,794,499.50	-31.4%
Transfers of Direct Costs		5710	(48,660,860.84)	48,660,860.84	0.00	(34,740,172.00)	34,740,172.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,552,527.23)	1,065,414.69	(4,487,112.54)	(1,090,611.14)	1,403,008.00	312,396.86	-107.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	42,972,408.10	93,216,906.51	136,189,314.61	38,025,998.70	74,570,729.60	112,596,728.30	-17.3%
Communications		5900	3,772,580.73	46,511.70	3,819,092.43	3,788,469.50	30,516.77	3,818,986.27	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,679,579.11	202,495,641.71	215,175,220.82	26,101,411.75	149,223,846.49	175,325,258.24	-18.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	336,743.46	0.00	336,743.46	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,324,950.88	6,904,520.89	8,229,471.77	0.00	1,184,174.01	1,184,174.01	-85.6%
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	189,774.48	863,846.52	1,053,621.00	294,176.00	131,113.00	425,289.00	-59.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			1,851,468.82	7,768,367.41	9,619,836.23	294,176.00	1,315,287.01	1,609,463.01	-83.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	55,974.00	0.00	55,974.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	24,000.00	0.00	24,000.00	New
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	6,653,288.49	6,653,288.49	0.00	5,911,801.00	5,911,801.00	-11.1%
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)			55,974.00	6,653,288.49	6,709,262.49	24,000.00	5,911,801.00	5,935,801.00	-11.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,902,059.88)	11,902,059.88	0.00	(22,128,704.51)	22,128,704.51	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,351,313.20)	0.00	(2,351,313.20)	(4,490,609.65)	0.00	(4,490,609.65)	91.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,253,373.08)	11,902,059.88	(2,351,313.20)	(26,619,314.16)	22,128,704.51	(4,490,609.65)	91.0%
TOTAL, EXPENDITURES			406,183,154.63	567,141,240.27	973,324,394.90	368,988,832.72	512,978,164.17	881,966,996.89	-9.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	8,826,312.00	0.00	8,826,312.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,826,312.00	0.00	8,826,312.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,345,383.86	0.00	5,345,383.86	3,982,095.00	0.00	3,982,095.00	-25.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,345,383.86	0.00	5,345,383.86	3,982,095.00	0.00	3,982,095.00	-25.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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	(139,169,375.18)	139,169,375.18	0.00	(147,322,061.71)	147,322,061.71	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			(139,169,375.18)	139,169,375.18	0.00	(147,322,061.71)	147,322,061.71	0.00	0.0%

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

Description Resource Codes Object Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(135,673,447.04)	139,169,375.18	3,495,928.14	(151,304,156.71)	147,322,061.71	(3,982,095.00)	-213.9%

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

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	486,500,624.00	4,829,820.00	491,330,444.00	499,614,525.00	4,968,436.00	504,582,961.00	2.7%
2) Federal Revenue		8100-8299	0.00	77,582,600.02	77,582,600.02	0.00	62,446,145.75	62,446,145.75	-19.5%
3) Other State Revenue		8300-8599	11,649,960.89	177,619,741.96	189,269,702.85	12,459,933.00	176,719,706.35	189,179,639.35	0.0%
4) Other Local Revenue		8600-8799	20,159,081.79	91,308,280.48	111,467,362.27	16,215,300.34	76,864,864.90	93,080,165.24	-16.5%
5) TOTAL, REVENUES			518,309,666.68	351,340,442.46	869,650,109.14	528,289,758.34	320,999,153.00	849,288,911.34	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	209,276,050.93	332,908,556.65	542,184,607.58	187,673,681.57	311,425,242.55	499,098,924.12	-7.9%
2) Instruction - Related Services	2000-2999		71,179,175.02	107,121,031.54	178,300,206.56	70,240,706.24	76,290,012.69	146,530,718.93	-17.8%
3) Pupil Services	3000-3999		35,863,117.69	42,378,074.24	78,241,191.93	34,153,981.11	43,952,900.04	78,106,881.15	-0.2%
4) Ancillary Services	4000-4999		430,584.10	18,435,585.01	18,866,169.11	239,063.57	17,065,626.25	17,304,689.82	-8.3%
5) Community Services	5000-5999		496.34	24,976.73	25,473.07	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		33,371,127.91	18,649,394.70	52,020,522.61	19,518,091.71	28,278,066.64	47,796,158.35	-8.1%
8) Plant Services	8000-8999		56,006,628.64	40,970,332.91	96,976,961.55	57,139,308.52	30,054,515.00	87,193,823.52	-10.1%
9) Other Outgo	9000-9999		55,974.00	6,653,288.49	6,709,262.49	24,000.00	5,911,801.00	5,935,801.00	-11.5%
10) TOTAL, EXPENDITURES			406,183,154.63	567,141,240.27	973,324,394.90	368,988,832.72	512,978,164.17	881,966,996.89	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,126,512.05	(215,800,797.81)	(103,674,285.76)	159,300,925.62	(191,979,011.17)	(32,678,085.55)	-68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		8,826,312.00	0.00	8,826,312.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		5,345,383.86	0.00	5,345,383.86	3,982,095.00	0.00	3,982,095.00	-25.5%
2) Other Sources/Uses									
a) Sources	8930-8979		15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(139,169,375.18)	139,169,375.18	0.00	(147,322,061.71)	147,322,061.71	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(135,673,447.04)	139,169,375.18	3,495,928.14	(151,304,156.71)	147,322,061.71	(3,982,095.00)	-213.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	7,996,768.91	(44,656,949.46)	(36,660,180.55)	-63.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		55,845,233.22	200,765,823.48	256,611,056.70	29,623,667.16	124,134,400.85	153,758,068.01	-40.1%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(2,674,631.07)	0.00	(2,674,631.07)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	-39.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	-39.5%
2) Ending Balance, June 30 (E + F1e)			29,623,667.16	124,134,400.85	153,758,068.01	37,620,436.07	79,477,451.39	117,097,887.46	-23.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	77,279.80	0.00	77,279.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	124,134,400.85	124,134,400.85	0.00	79,477,451.39	79,477,451.39	-36.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	7,523,081.07	0.00	7,523,081.07	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,396,387.36	0.00	29,396,387.36	29,947,355.00	0.00	29,947,355.00	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	20,716,093.89	18,674,829.65
6010	After School Education and Safety (ASES)	0.00	35,581.84
6019	Student Support and Professional Development Discretionary Block Grant	4,754,602.00	3,054,929.97
6211	Literacy Coaches and Reading Specialists Grant Program	7,666,369.04	3,632,035.62
6300	Lottery: Instructional Materials	1,647,967.74	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	3,616,649.98	3,288,952.87
6383	Golden State Pathways Program	8,970,176.44	5,894,905.17
6500	Special Education	0.00	25.30
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,044,578.92	6,373,200.50
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	514,733.66	257,366.83
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	50,023.62	25,023.62
7339	Dual Enrollment Opportunities	312,078.00	57,775.48
7399	LCFF Equity Multiplier	7,180,418.48	5,409,266.98
7435	Learning Recovery Emergency Block Grant	21,112,400.46	1,525,039.78
7810	Other Restricted State	2,284,341.45	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	498,871.92	0.00
8210	Student Activity Funds	902,536.42	856,036.42
9010	Other Restricted Local	36,862,558.83	30,392,481.36
Total, Restricted Balance		124,134,400.85	79,477,451.39

FORM 11

ADULT EDUCATION FUND

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,668,472.31	1,170,210.70	-29.9%
3) Other State Revenue		8300-8599	3,316,624.43	3,155,411.00	-4.9%
4) Other Local Revenue		8600-8799	159,357.02	156,566.62	-1.8%
5) TOTAL, REVENUES			5,144,453.76	4,482,188.32	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,738,402.64	1,673,686.44	-3.7%
2) Classified Salaries		2000-2999	673,228.31	633,192.40	-5.9%
3) Employee Benefits		3000-3999	1,238,112.97	1,235,579.24	-0.2%
4) Books and Supplies		4000-4999	117,620.35	302,820.87	157.5%
5) Services and Other Operating Expenditures		5000-5999	1,566,525.34	377,860.31	-75.9%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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	107,644.95	138,476.35	28.6%
9) TOTAL, EXPENDITURES			5,441,534.56	4,371,615.61	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(297,080.80)	110,572.71	-137.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84,954.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,954.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(212,126.40)	110,572.71	-152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,165.46	27,039.06	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			239,165.46	27,039.06	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,165.46	27,039.06	-88.7%
2) Ending Balance, June 30 (E + F1e)			27,039.06	137,611.77	408.9%
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	27,039.06	137,611.77	408.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,493,246.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,493,246.54		
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	1,450,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,450,000.00		
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)			43,246.54		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,668,472.31	1,170,210.70	-29.9%
TOTAL, FEDERAL REVENUE			1,668,472.31	1,170,210.70	-29.9%
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	2,998,975.65	2,992,400.00	-0.2%
All Other State Revenue	All Other	8590	317,648.78	163,011.00	-48.7%
TOTAL, OTHER STATE REVENUE			3,316,624.43	3,155,411.00	-4.9%
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	14,147.20	10,000.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,613.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	141,596.82	146,566.62	3.5%

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			159,357.02	156,566.62	-1.8%
TOTAL, REVENUES			5,144,453.76	4,482,188.32	-12.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,389,681.92	1,254,805.89	-9.7%
Certificated Pupil Support Salaries		1200	0.00	70,159.84	New
Certificated Supervisors' and Administrators' Salaries		1300	348,720.72	348,720.71	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,738,402.64	1,673,686.44	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	123,364.80	80,207.90	-35.0%
Classified Support Salaries		2200	96,471.86	91,158.65	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	453,391.65	461,825.85	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			673,228.31	633,192.40	-5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	503,126.69	487,447.09	-3.1%
PERS		3201-3202	137,710.11	156,490.82	13.6%
OASDI/Medicare/Alternative		3301-3302	75,719.64	113,178.80	49.5%
Health and Welfare Benefits		3401-3402	404,949.62	359,501.39	-11.2%
Unemployment Insurance		3501-3502	2,356.14	2,251.82	-4.4%
Workers' Compensation		3601-3602	88,181.62	82,816.90	-6.1%
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	26,069.15	33,892.42	30.0%
TOTAL, EMPLOYEE BENEFITS			1,238,112.97	1,235,579.24	-0.2%
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	101,435.67	224,387.87	121.2%
Noncapitalized Equipment		4400	16,184.68	78,433.00	384.6%
TOTAL, BOOKS AND SUPPLIES			117,620.35	302,820.87	157.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	30,000.00	New
Travel and Conferences		5200	9,941.76	47,500.00	377.8%
Dues and Memberships		5300	2,020.00	1,500.00	-25.7%
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	1,983.78	5,000.00	152.0%
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	1,552,579.80	293,860.31	-81.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,566,525.34	377,860.31	-75.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
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	10,000.00	New
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	107,644.95	138,476.35	28.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,644.95	138,476.35	28.6%
TOTAL, EXPENDITURES			5,441,534.56	4,371,615.61	-19.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	84,954.40	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84,954.40	0.00	-100.0%
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)			84,954.40	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	1,668,472.31	1,170,210.70	-29.9%
3) Other State Revenue		8300-8599	3,316,624.43	3,155,411.00	-4.9%
4) Other Local Revenue		8600-8799	159,357.02	156,566.62	-1.8%
5) TOTAL, REVENUES			5,144,453.76	4,482,188.32	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,902,117.30	2,674,562.89	-31.5%
2) Instruction - Related Services	2000-2999		1,431,772.31	1,558,576.37	8.9%
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		107,644.95	138,476.35	28.6%
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			5,441,534.56	4,371,615.61	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(297,080.80)	110,572.71	-137.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84,954.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,954.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(212,126.40)	110,572.71	-152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,165.46	27,039.06	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			239,165.46	27,039.06	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,165.46	27,039.06	-88.7%
2) Ending Balance, June 30 (E + F1e)			27,039.06	137,611.77	408.9%
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	27,039.06	137,611.77	408.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	1,823.97	0.00
6391	Adult Education Program	0.00	74,396.68
9010	Other Restricted Local	25,215.09	63,215.09
Total, Restricted Balance		27,039.06	137,611.77

FORM 12

CHILD DEVELOPMENT FUND

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	992,435.74	1,025,000.00	3.3%
3) Other State Revenue		8300-8599	33,335,664.81	30,884,611.90	-7.4%
4) Other Local Revenue		8600-8799	16,478,590.44	15,264,892.40	-7.4%
5) TOTAL, REVENUES			50,806,680.99	47,174,504.30	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,613,773.98	12,243,631.87	-10.1%
2) Classified Salaries		2000-2999	9,252,620.16	10,859,782.11	17.4%
3) Employee Benefits		3000-3999	13,096,745.09	14,749,414.35	12.6%
4) Books and Supplies		4000-4999	3,274,239.19	3,606,879.23	10.2%
5) Services and Other Operating Expenditures		5000-5999	11,721,192.12	3,709,916.24	-68.3%
6) Capital Outlay		6000-6999	5,652,054.56	3,826,604.95	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,524,774.09	2,864,618.06	87.9%
9) TOTAL, EXPENDITURES			58,135,399.19	51,860,846.81	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,328,708.20)	(4,686,342.51)	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,328,708.20)	(4,686,342.51)	-36.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,501,086.42	15,172,378.22	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,501,086.42	15,172,378.22	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,501,086.42	15,172,378.22	-32.6%
2) Ending Balance, June 30 (E + F1e)			15,172,378.22	10,486,035.71	-30.9%
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	15,172,378.22	10,486,035.71	-30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,564,566.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	194,724.21		
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			11,759,290.28		
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	0.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,944,122.23		
6) TOTAL, LIABILITIES			7,944,122.83		
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)			3,815,167.45		
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	992,435.74	1,025,000.00	3.3%
TOTAL, FEDERAL REVENUE			992,435.74	1,025,000.00	3.3%
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	27,928,777.00	29,500,064.99	5.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,406,887.81	1,384,546.91	-74.4%
TOTAL, OTHER STATE REVENUE			33,335,664.81	30,884,611.90	-7.4%
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	961,681.77	900,000.00	-6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	211,945.20	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,700.00	8,000.00	-25.2%
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	15,294,263.47	14,356,892.40	-6.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,478,590.44	15,264,892.40	-7.4%
TOTAL, REVENUES			50,806,690.99	47,174,504.30	-7.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	11,188,068.85	10,007,618.22	-10.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,425,705.13	2,236,013.65	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,613,773.98	12,243,631.87	-10.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,377,404.05	7,259,751.24	35.0%
Classified Support Salaries		2200	696,699.44	699,729.51	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,112,300.71	1,246,816.95	12.1%
Clerical, Technical and Office Salaries		2400	2,025,767.86	1,653,484.41	-18.4%
Other Classified Salaries		2900	40,458.10	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			9,252,620.16	10,859,782.11	17.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,931,921.09	2,982,339.99	1.7%
PERS		3201-3202	2,821,099.37	3,280,003.43	16.3%
OASDI/Medicare/Alternative		3301-3302	1,033,867.81	1,294,342.38	25.2%
Health and Welfare Benefits		3401-3402	5,409,534.53	6,272,995.56	16.0%
Unemployment Insurance		3501-3502	16,326.85	18,709.43	14.6%
Workers' Compensation		3601-3602	819,924.73	829,411.35	1.2%
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	64,070.71	71,612.21	11.8%
TOTAL, EMPLOYEE BENEFITS			13,096,745.09	14,749,414.35	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	2,852,772.59	2,843,546.63	-0.3%
Noncapitalized Equipment		4400	421,466.60	762,332.60	80.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,274,239.19	3,606,879.23	10.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	943,529.00	0.00	-100.0%
Travel and Conferences		5200	119,243.37	15,000.00	-87.4%
Dues and Memberships		5300	2,000.00	3,000.00	50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	497,931.47	515,000.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,000.00	182,000.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,187,752.66	1,592,611.14	-74.3%
Professional/Consulting Services and Operating Expenditures		5800	3,795,735.62	1,402,305.10	-63.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,721,192.12	3,709,916.24	-68.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,588,336.25	3,826,604.95	-31.5%
Equipment		6400	63,718.31	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			5,652,054.56	3,826,604.95	-32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,524,774.09	2,864,618.06	87.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,524,774.09	2,864,618.06	87.9%
TOTAL, EXPENDITURES			58,135,399.19	51,860,846.81	-10.8%
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	992,435.74	1,025,000.00	3.3%
3) Other State Revenue		8300-8599	33,335,664.81	30,884,611.90	-7.4%
4) Other Local Revenue		8600-8799	16,478,590.44	15,264,892.40	-7.4%
5) TOTAL, REVENUES			50,806,690.99	47,174,504.30	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		38,862,563.51	33,880,095.41	-12.8%
2) Instruction - Related Services	2000-2999		11,392,546.43	10,773,428.39	-5.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,524,774.09	2,864,618.06	87.9%
8) Plant Services	8000-8999		6,355,515.16	4,342,704.95	-31.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,135,399.19	51,860,846.81	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,328,708.20)	(4,686,342.51)	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,328,708.20)	(4,686,342.51)	-36.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,501,086.42	15,172,378.22	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,501,086.42	15,172,378.22	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,501,086.42	15,172,378.22	-32.6%
2) Ending Balance, June 30 (E + F1e)			15,172,378.22	10,486,035.71	-30.9%
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	15,172,378.22	10,486,035.71	-30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	152,140.39	0.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	456,395.41	456,395.41
6130	Early Education: Center-Based Reserve Account	4,065,391.15	4,065,391.15
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	132,434.00	44,656.31
7810	Other Restricted State	7,529,931.02	2,193,506.59
9010	Other Restricted Local	2,836,086.25	3,736,086.25
Total, Restricted Balance		15,172,378.22	10,486,035.71

FORM 13

CAFETERIA SPECIAL REVENUE FUND

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	24,827,756.00	25,429,901.00	2.4%
3) Other State Revenue		8300-8599	6,189,862.00	6,190,048.00	0.0%
4) Other Local Revenue		8600-8799	1,665,417.36	1,225,055.00	-26.4%
5) TOTAL, REVENUES			32,683,035.36	32,845,004.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,587,336.24	12,162,309.63	14.9%
3) Employee Benefits		3000-3999	7,334,983.65	8,525,542.46	16.2%
4) Books and Supplies		4000-4999	19,286,833.95	14,617,349.31	-24.2%
5) Services and Other Operating Expenditures		5000-5999	1,896,567.88	1,526,117.39	-19.5%
6) Capital Outlay		6000-6999	3,463,797.14	1,600,000.00	-53.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	718,894.16	1,487,515.24	106.9%
9) TOTAL, EXPENDITURES			43,288,413.02	39,918,834.03	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,605,377.66)	(7,073,830.03)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,605,377.66)	(7,073,830.03)	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,536,662.43	32,931,284.77	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,536,662.43	32,931,284.77	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,536,662.43	32,931,284.77	-24.4%
2) Ending Balance, June 30 (E + F1e)			32,931,284.77	25,857,454.74	-21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,931,284.77	25,857,454.74	-21.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,280,551.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,080.72		
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			34,287,631.85		
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	639.43		
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			639.43		
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)			34,286,992.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,827,756.00	25,429,901.00	2.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,827,756.00	25,429,901.00	2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,174,014.00	6,174,014.00	0.0%
All Other State Revenue		8590	15,848.00	16,034.00	1.2%
TOTAL, OTHER STATE REVENUE			6,189,862.00	6,190,048.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,429,585.01	1,200,000.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	198,542.70	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,789.65	22,555.00	-35.2%
TOTAL, OTHER LOCAL REVENUE			1,665,417.36	1,225,055.00	-26.4%
TOTAL, REVENUES			32,683,035.36	32,845,004.00	0.5%
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	7,880,186.63	9,007,340.21	14.3%
Classified Supervisors' and Administrators' Salaries		2300	2,289,288.35	2,728,181.52	19.2%
Clerical, Technical and Office Salaries		2400	417,861.26	426,787.90	2.1%
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			10,587,336.24	12,162,309.63	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	45,631.64	45,817.62	0.4%
PERS		3201-3202	2,610,184.11	2,993,600.68	14.7%
OASDI/Medicare/Alternative		3301-3302	757,913.40	877,447.88	15.8%
Health and Welfare Benefits		3401-3402	3,146,271.95	3,756,253.41	19.4%
Unemployment Insurance		3501-3502	8,980.57	10,541.64	17.4%
Workers' Compensation		3601-3602	376,934.58	436,627.03	15.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	389,067.40	405,254.20	4.2%
TOTAL, EMPLOYEE BENEFITS			7,334,983.65	8,525,542.46	16.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,225,515.62	947,349.31	-22.7%
Noncapitalized Equipment		4400	222,438.46	170,000.00	-23.6%
Food		4700	17,838,879.87	13,500,000.00	-24.3%
TOTAL, BOOKS AND SUPPLIES			19,286,833.95	14,617,349.31	-24.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,234.50	20,000.00	63.5%
Dues and Memberships		5300	495.00	800.00	61.6%
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	1,105,800.32	972,000.00	-12.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,700,640.12)	(1,905,008.00)	12.0%
Professional/Consulting Services and Operating Expenditures		5800	2,478,678.18	2,437,325.39	-1.7%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,896,567.88	1,526,117.39	-19.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	3,463,797.14	1,600,000.00	-53.8%
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			3,463,797.14	1,600,000.00	-53.8%
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	718,894.16	1,487,515.24	106.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			718,894.16	1,487,515.24	106.9%
TOTAL, EXPENDITURES			43,288,413.02	39,918,834.03	-7.8%
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	24,827,756.00	25,429,901.00	2.4%
3) Other State Revenue		8300-8599	6,189,862.00	6,190,048.00	0.0%
4) Other Local Revenue		8600-8799	1,665,417.36	1,225,055.00	-26.4%
5) TOTAL, REVENUES			32,683,035.36	32,845,004.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		42,569,518.86	38,431,318.79	-9.7%
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		718,894.16	1,487,515.24	106.9%
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			43,288,413.02	39,918,834.03	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,605,377.66)	(7,073,830.03)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,605,377.66)	(7,073,830.03)	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,536,662.43	32,931,284.77	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,536,662.43	32,931,284.77	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,536,662.43	32,931,284.77	-24.4%
2) Ending Balance, June 30 (E + F1e)			32,931,284.77	25,857,454.74	-21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,931,284.77	25,857,454.74	-21.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	30,309,440.18	22,035,610.15
9010	Other Restricted Local	2,621,844.59	3,821,844.59
Total, Restricted Balance		32,931,284.77	25,857,454.74

FORM 14

DEFERRED MAINTENANCE FUND

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	59,605.67	90,000.00	51.0%
5) TOTAL, REVENUES			59,605.67	90,000.00	51.0%
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	4,003,941.66	2,076,802.31	-48.1%
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			4,003,941.66	2,076,802.31	-48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,944,335.99)	(1,986,802.31)	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	1,000,000.00	-66.7%
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			3,000,000.00	1,000,000.00	-66.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(944,335.99)	(986,802.31)	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,931,138.30	986,802.31	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,931,138.30	986,802.31	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,931,138.30	986,802.31	-48.9%
2) Ending Balance, June 30 (E + F1e)			986,802.31	0.00	-100.0%
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	986,802.31	0.00	-100.0%
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	3,511,978.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,511,978.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,511,978.88		
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%
OTHER STATE REVENUE					
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					
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%
Interest		8660	54,614.67	90,000.00	64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,991.00	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			59,605.67	90,000.00	51.0%
TOTAL, REVENUES			59,605.67	90,000.00	51.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,003,941.66	2,076,802.31	-48.1%
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			4,003,941.66	2,076,802.31	-48.1%
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%
TOTAL, EXPENDITURES			4,003,941.66	2,076,802.31	-48.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,000,000.00	1,000,000.00	-66.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	1,000,000.00	-66.7%
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%
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)			3,000,000.00	1,000,000.00	-66.7%

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	59,605.67	90,000.00	51.0%
5) TOTAL, REVENUES			59,605.67	90,000.00	51.0%
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		4,003,941.66	2,076,802.31	-48.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,003,941.66	2,076,802.31	-48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,944,335.99)	(1,986,802.31)	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	1,000,000.00	-66.7%
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			3,000,000.00	1,000,000.00	-66.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(944,335.99)	(986,802.31)	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,931,138.30	986,802.31	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,931,138.30	986,802.31	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,931,138.30	986,802.31	-48.9%
2) Ending Balance, June 30 (E + F1e)			986,802.31	0.00	-100.0%
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	986,802.31	0.00	-100.0%
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	966,802.31	0.00
Total, Restricted Balance		966,802.31	0.00

FORM 21

BUILDING FUND

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,902.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,347,022.96	8,940,000.00	7.1%
5) TOTAL, REVENUES			8,360,924.96	8,940,000.00	6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,338,463.77	3,191,975.74	-4.4%
3) Employee Benefits		3000-3999	1,690,187.34	1,651,851.57	-2.3%
4) Books and Supplies		4000-4999	2,528,768.54	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,405,934.03	3,000,000.00	-59.5%
6) Capital Outlay		6000-6999	119,239,953.05	57,490,878.06	-51.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,203,306.73	65,334,705.37	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,842,381.77)	(56,394,705.37)	-55.2%
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	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,157,618.23	(56,394,705.37)	-195.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,821,884.78	284,979,503.01	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,821,884.78	284,979,503.01	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,821,884.78	284,979,503.01	26.2%
2) Ending Balance, June 30 (E + F1e)			284,979,503.01	228,584,797.64	-19.8%
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	284,979,503.01	228,584,797.64	-19.8%
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	351,403,660.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			351,403,660.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			351,403,660.42		
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	13,902.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,902.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,988,601.06	8,940,000.00	27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,358,421.90	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			8,347,022.96	8,940,000.00	7.1%
TOTAL, REVENUES			8,360,924.96	8,940,000.00	6.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	148,210.19	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,899,234.16	2,830,714.32	-2.4%
Clerical, Technical and Office Salaries		2400	291,019.42	361,261.42	24.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,338,463.77	3,191,975.74	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,027.32	0.00	-100.0%
PERS		3201-3202	831,503.08	823,831.75	-0.9%
OASDI/Medicare/Alternative		3301-3302	245,228.76	242,633.87	-1.1%
Health and Welfare Benefits		3401-3402	440,239.13	456,816.53	3.8%
Unemployment Insurance		3501-3502	3,115.12	2,763.06	-11.3%
Workers' Compensation		3601-3602	120,030.59	114,592.05	-4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,043.34	11,214.31	11.7%
TOTAL, EMPLOYEE BENEFITS			1,690,187.34	1,651,851.57	-2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,306.60	0.00	-100.0%
Noncapitalized Equipment		4400	2,525,461.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,528,768.54	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,324.00	0.00	-100.0%
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	134,438.49	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	7,260,171.54	3,000,000.00	-58.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,405,934.03	3,000,000.00	-59.5%
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	117,544,132.32	57,490,878.06	-51.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,695,820.73	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			119,239,953.05	57,490,878.06	-51.8%
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			134,203,306.73	65,334,705.37	-51.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	185,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			185,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			185,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,902.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,347,022.96	8,940,000.00	7.1%
5) TOTAL, REVENUES			8,360,924.96	8,940,000.00	6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		134,203,306.73	65,334,705.37	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,203,306.73	65,334,705.37	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(125,842,381.77)	(56,394,705.37)	-55.2%
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	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,157,618.23	(56,394,705.37)	-195.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,821,884.78	284,979,503.01	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,821,884.78	284,979,503.01	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,821,884.78	284,979,503.01	26.2%
2) Ending Balance, June 30 (E + F1e)			284,979,503.01	228,584,797.64	-19.8%
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	284,979,503.01	228,584,797.64	-19.8%
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	284,979,503.01	228,584,797.64
Total, Restricted Balance		284,979,503.01	228,584,797.64

FORM 25

CAPITAL FACILITIES FUND

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	1,141,361.92	1,800,000.00	57.7%
5) TOTAL, REVENUES			1,141,361.92	1,800,000.00	57.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,227.45	0.00	-100.0%
3) Employee Benefits		3000-3999	22.55	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,650,524.26	743,000.00	-91.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,714,774.26	743,000.00	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,573,412.34)	1,057,000.00	-114.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,826,312.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,826,312.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,399,724.34)	1,057,000.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,429.22	6,765,704.88	-70.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,429.22	6,765,704.88	-70.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,429.22	6,765,704.88	-70.8%
2) Ending Balance, June 30 (E + F1e)			6,765,704.88	7,822,704.88	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,765,704.88	7,822,704.88	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,146,679.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,146,679.06		
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)			24,146,679.06		
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	1,023,114.92	600,000.00	-41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,247.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	1,200,000.00	New
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			1,141,361.92	1,800,000.00	57.7%
TOTAL, REVENUES			1,141,361.92	1,800,000.00	57.7%
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	4,227.45	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,227.45	0.00	-100.0%
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	15.28	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.10	0.00	-100.0%
Workers' Compensation		3601-3602	7.17	0.00	-100.0%
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			22.55	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	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	60,000.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	0.00	-100.0%
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	8,650,524.26	743,000.00	-91.4%
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			8,650,524.26	743,000.00	-91.4%
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			8,714,774.26	743,000.00	-91.5%
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	8,826,312.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,826,312.00	0.00	-100.0%

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)			(8,826,312.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,141,361.92	1,800,000.00	57.7%
5) TOTAL, REVENUES			1,141,361.92	1,800,000.00	57.7%
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		8,714,774.26	743,000.00	-91.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,714,774.26	743,000.00	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,573,412.34)	1,057,000.00	-114.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,826,312.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,826,312.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,399,724.34)	1,057,000.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,429.22	6,765,704.88	-70.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,429.22	6,765,704.88	-70.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,429.22	6,765,704.88	-70.8%
2) Ending Balance, June 30 (E + F1e)			6,765,704.88	7,822,704.88	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,765,704.88	7,822,704.88	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	6,765,704.88	7,822,704.88
Total, Restricted Balance		6,765,704.88	7,822,704.88

FORM 35

COUNTY SCHOOL FACILITIES FUND

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	16,578,600.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	511,720.63	1,000,000.00	95.4%
5) TOTAL REVENUES			17,090,320.63	1,000,000.00	-94.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,650.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,127,934.73	3,403,000.00	59.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,213,584.73	3,403,000.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,876,735.90	(2,403,000.00)	-116.2%
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)			14,876,735.90	(2,403,000.00)	-116.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,295,634.64	24,172,370.54	160.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,295,634.64	24,172,370.54	160.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,295,634.64	24,172,370.54	160.0%
2) Ending Balance, June 30 (E + F1e)			24,172,370.54	21,769,370.54	-9.9%
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	24,172,370.54	21,769,370.54	-9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,716,239.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,716,239.61		
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)			25,716,239.61		
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	16,578,600.00	0.00	-100.0%
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			16,578,600.00	0.00	-100.0%
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	412,662.23	1,000,000.00	142.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,058.40	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			511,720.63	1,000,000.00	95.4%
TOTAL, REVENUES			17,090,320.63	1,000,000.00	-94.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	85,650.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,650.00	0.00	-100.0%
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	2,127,934.73	3,403,000.00	59.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,127,934.73	3,403,000.00	59.9%
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			2,213,584.73	3,403,000.00	53.7%
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	16,578,600.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	511,720.83	1,000,000.00	95.4%
5) TOTAL, REVENUES			17,090,320.83	1,000,000.00	-94.1%
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		2,213,584.73	3,403,000.00	53.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,213,584.73	3,403,000.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,876,735.90	(2,403,000.00)	-116.2%
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)			14,876,735.90	(2,403,000.00)	-116.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,295,634.64	24,172,370.54	160.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,295,634.64	24,172,370.54	160.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,295,634.64	24,172,370.54	160.0%
2) Ending Balance, June 30 (E + F1e)			24,172,370.54	21,769,370.54	-9.9%
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	24,172,370.54	21,769,370.54	-9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	24,167,873.34	21,764,873.34
9010	Other Restricted Local	4,497.20	4,497.20
Total, Restricted Balance		24,172,370.54	21,769,370.54

FORM 51

BOND INTEREST AND REDEMPTION FUND

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,900.00	0.0%
3) Other State Revenue		8300-8599	301,000.00	301,000.00	0.0%
4) Other Local Revenue		8600-8799	114,576,797.00	98,385,090.79	-14.1%
5) TOTAL, REVENUES			115,973,617.00	99,781,990.79	-14.0%
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	107,568,449.00	129,324,164.20	20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,568,449.00	129,324,164.20	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,405,168.00	(29,542,173.41)	-451.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,955,257.00	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			12,955,257.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,360,425.00	(29,542,173.41)	-238.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,857,961.08	135,218,386.08	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,857,961.08	135,218,386.08	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,857,961.08	135,218,386.08	18.8%
2) Ending Balance, June 30 (E + F1e)			135,218,386.08	105,676,212.67	-21.8%
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	135,218,386.08	105,676,212.67	-21.8%
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	153,324,326.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			153,324,326.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			153,324,326.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,095,820.00	1,095,900.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,820.00	1,095,900.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	301,000.00	301,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			301,000.00	301,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	106,082,482.00	90,388,275.79	-14.8%
Unsecured Roll		8612	2,950,000.00	3,000,000.00	1.7%
Prior Years' Taxes		8613	100,000.00	100,000.00	0.0%
Supplemental Taxes		8614	1,500,000.00	900,000.00	-40.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,780,100.00	2,832,600.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,164,215.00	1,164,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,576,797.00	98,385,090.79	-14.1%
TOTAL, REVENUES			115,973,617.00	99,781,990.79	-14.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	60,564,215.00	80,304,215.00	32.6%
Bond Interest and Other Service Charges		7434	47,004,234.00	49,019,949.20	4.3%
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)			107,568,449.00	129,324,164.20	20.2%
TOTAL, EXPENDITURES			107,568,449.00	129,324,164.20	20.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	12,955,257.00	0.00	-100.0%
(c) TOTAL, SOURCES			12,955,257.00	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)			12,955,257.00	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	1,095,820.00	1,095,900.00	0.0%
3) Other State Revenue		8300-8599	301,000.00	301,000.00	0.0%
4) Other Local Revenue		8600-8799	114,576,797.00	98,385,090.79	-14.1%
5) TOTAL, REVENUES			115,973,617.00	99,781,990.79	-14.0%
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	107,568,449.00	129,324,164.20	20.2%
10) TOTAL, EXPENDITURES			107,568,449.00	129,324,164.20	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			8,405,168.00	(29,542,173.41)	-451.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,955,257.00	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			12,955,257.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,360,425.00	(29,542,173.41)	-238.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,857,961.08	135,218,386.08	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,857,961.08	135,218,386.08	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,857,961.08	135,218,386.08	18.8%
2) Ending Balance, June 30 (E + F1e)			135,218,386.08	105,676,212.67	-21.8%
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	135,218,386.08	105,676,212.67	-21.8%
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	135,218,386.08	105,676,212.67
Total, Restricted Balance		135,218,386.08	105,676,212.67

FORM 67

SELF-INSURANCE FUND

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	22,702,382.34	23,140,181.73	1.9%
5) TOTAL, REVENUES			22,702,382.34	23,140,181.73	1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,163,349.49	1,088,671.47	-6.4%
3) Employee Benefits		3000-3999	499,616.24	515,180.58	3.1%
4) Books and Supplies		4000-4999	147,183.66	98,000.00	-33.4%
5) Services and Other Operating Expenses		5000-5999	24,753,375.15	24,420,424.68	-1.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,563,524.54	26,122,276.73	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,861,142.20)	(2,982,095.00)	-22.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,260,429.46	2,982,095.00	31.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,260,429.46	2,982,095.00	31.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,600,712.74)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,603,971.44	3,258.70	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,603,971.44	3,258.70	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,603,971.44	3,258.70	-99.8%
2) Ending Net Position, June 30 (E + F1e)			3,258.70	3,258.70	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	3,258.70	3,258.70	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,634,420.54		
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	1,092,591.93		
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			8,727,012.47		
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	9,000,000.00		
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			9,000,000.00		
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)			(272,987.53)		
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	39,570.53	7,000.00	-82.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,158.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,694,969.81	23,133,181.73	1.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,702,382.34	23,140,181.73	1.9%
TOTAL, REVENUES			22,702,382.34	23,140,181.73	1.9%
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	245,936.57	246,841.88	0.4%
Classified Supervisors' and Administrators' Salaries		2300	830,685.08	757,854.91	-8.8%
Clerical, Technical and Office Salaries		2400	86,727.84	83,974.68	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,163,349.49	1,088,671.47	-6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	256,727.69	284,214.85	10.7%
OASDI/Medicare/Alternative		3301-3302	74,440.17	70,708.08	-5.0%
Health and Welfare Benefits		3401-3402	120,303.28	114,191.53	-5.1%
Unemployment Insurance		3501-3502	1,086.28	1,114.12	2.6%
Workers' Compensation		3601-3602	41,670.58	39,083.28	-6.2%
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	5,388.24	5,868.72	8.9%
TOTAL, EMPLOYEE BENEFITS			499,616.24	515,180.58	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,953.24	46,500.00	-45.9%
Noncapitalized Equipment		4400	61,230.42	51,500.00	-15.9%
TOTAL, BOOKS AND SUPPLIES			147,183.66	98,000.00	-33.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,800.00	4,500.00	18.4%
Dues and Memberships		5300	2,216.00	2,000.00	-9.7%
Insurance		5400-5499	4,545,806.62	4,638,000.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	20,200,052.53	19,774,224.68	-2.1%
Communications		5900	1,500.00	1,600.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,753,375.15	24,420,424.68	-1.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			26,563,524.54	26,122,276.73	-1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,260,429.46	2,982,095.00	31.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,260,429.46	2,982,095.00	31.9%
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)			2,260,429.46	2,982,095.00	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	22,702,382.34	23,140,181.73	1.9%
5) TOTAL, REVENUES			22,702,382.34	23,140,181.73	1.9%
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		26,563,524.54	26,122,276.73	-1.7%
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			26,563,524.54	26,122,276.73	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,861,142.20)	(2,982,095.00)	-22.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,260,429.46	2,982,095.00	31.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,260,429.46	2,982,095.00	31.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,600,712.74)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,603,971.44	3,258.70	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,603,971.44	3,258.70	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,603,971.44	3,258.70	-99.8%
2) Ending Net Position, June 30 (E + F1e)			3,258.70	3,258.70	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	3,258.70	3,258.70	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	3,258.70	3,258.70
Total, Restricted Net Position		3,258.70	3,258.70

FORM A

AVERAGE DAILY ATTENDANCE

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)	30,354.31	30,354.31	30,419.81	30,337.28	30,337.28	30,337.28
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)	30,354.31	30,354.31	30,419.81	30,337.28	30,337.28	30,337.28
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,354.31	30,354.31	30,419.81	30,337.28	30,337.28	30,337.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ASSET

SCHEDULE OF CAPITAL ASSETS

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.00		17,701,767.00			17,701,767.00
Work in Progress	193,876,844.00		193,876,844.00			193,876,844.00
Total capital assets not being depreciated	211,578,611.00	0.00	211,578,611.00	0.00	0.00	211,578,611.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,551,884,234.00		1,551,884,234.00			1,551,884,234.00
Equipment	19,589,363.00		19,589,363.00			19,589,363.00
Total capital assets being depreciated	1,571,473,597.00	0.00	1,571,473,597.00	0.00	0.00	1,571,473,597.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(558,754,220.00)		(558,754,220.00)			(558,754,220.00)
Equipment	(9,582,989.00)		(9,582,989.00)			(9,582,989.00)
Total accumulated depreciation	(568,337,209.00)	0.00	(568,337,209.00)	0.00	0.00	(568,337,209.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,003,136,388.00	0.00	1,003,136,388.00	0.00	0.00	1,003,136,388.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,214,714,999.00	0.00	1,214,714,999.00	0.00	0.00	1,214,714,999.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FORM CB

BUDGET CERTIFICATION

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: 1011 Union Streets, Oakland, CA 94607

Date: June 19, 2026

Adoption Date: June 24, 2026

Signed: Denise Gail Saddle

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Denise Saddle

Title: Interim Superintendent

Public Hearing:

Place: 1011 Union Streets, Oakland CA 94607

Date: June 03, 2026

Time: 600pm

Contact person for additional information on the budget reports:

Name: Tara Gard

Title: Deputy Superintendent of Business Services

Telephone: (510) 879-8000

E-mail: tara.gard@ousd.org

Criteria and Standards Review Summary

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

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

**Budget, July 1
FINANCIAL REPORTS
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9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			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	
			n/a	
			n/a	
			n/a	
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
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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

FORM CC

WORKERS COMPENSATION CERTIFICATION

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:

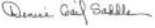
- ☒ This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

• Total liabilities actuarially determined:	\$ 43,788,623.00
• Less: Amount of total liabilities reserved in budget:	\$
• Estimated accrued but unfunded liabilities:	\$ 43,788,623.00

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

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

Signature (Original signature required)

	6/24/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Denise Saddler	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Tara Gard	Deputy Superintendent of Business Services
Name	Title
tara.gard@ousd.org	(510) 879-8000 x52542 ph
Email	Telephone

FORM CEA

CURRENT EXPENSE FORMULA ACTUALS

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	297,984,361.09	301	0.00	303	297,984,361.09	305	4,182,220.20		307	293,802,140.89	309
2000 - Classified Salaries	153,204,906.15	311	1,267,531.16	313	151,937,374.99	315	1,760,137.53		317	150,177,237.46	319
3000 - Employee Benefits	251,103,633.85	321	544,081.79	323	250,559,552.06	325	2,477,949.42		327	248,081,602.64	329
4000 - Books, Supplies Equip Replace. (6500)	41,878,487.47	331	693,711.35	333	41,184,776.12	335	5,252,359.90		337	35,932,416.22	339
5000 - Services, , , & 7300 - Indirect Costs	212,823,907.62	341	2,720,382.54	343	210,103,525.08	345	96,824,559.75		347	113,278,965.33	349
TOTAL					951,769,589.34	365			TOTAL	841,272,362.54	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	396
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		48.71%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	48.71%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.29%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	841,272,362.54	
5. Deficiency Amount (Part III, Line 3 times Line 4)	52,916,031.60	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

FORM CEB

CURRENT EXPENSE FORMULA BUDGET

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

01 61259 0000000
Form CEB
H8B3NC48EE(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	282,785,277.32	301	0.00	303	282,785,277.32	305	2,981,431.57		307	279,803,845.75	309
2000 - Classified Salaries	145,301,544.73	311	1,375,713.97	313	143,925,830.76	315	829,867.13		317	143,095,963.63	319
3000 - Employee Benefits	247,903,454.52	321	603,333.42	323	247,300,121.10	325	1,641,274.61		327	245,658,846.49	329
4000 - Books, Supplies Equip Replace. (6500)	27,596,807.72	331	9,700.00	333	27,587,107.72	335	5,256,058.50		337	22,331,049.22	339
5000 - Services . . & 7300 - Indirect Costs	170,834,648.59	341	807,333.66	343	170,027,314.93	345	81,296,898.23		347	88,730,416.70	349
TOTAL					871,625,651.83	365	TOTAL			779,620,121.79	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	223,717,224.25	375
2. Salaries of Instructional Aides Per EC 41011.	2100	29,776,800.35	380
3. STRS.	3101 & 3102	60,237,421.51	382
4. PERS.	3201 & 3202	10,600,767.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	7,497,967.80	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	59,021,609.93	385
7. Unemployment Insurance.	3501 & 3502	203,784.96	390
8. Workers' Compensation Insurance.	3601 & 3602	9,146,925.82	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	881,506.98	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	401,084,009.52	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	250,160.06	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	400,833,849.46	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	51.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	51.41%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.59%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	779,620,121.79	
5. Deficiency Amount (Part III, Line 3 times Line 4)	27,988,362.37	

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

FORM DEBT

SCHEDULE OF LONG- TERM LIABILITIES

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,258,400,387.00	(84,952,935.00)	1,173,447,452.00	266,885,000.00	159,015,000.00	1,281,317,452.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	50,497,804.00	(934,670.00)	49,563,134.00			49,563,134.00	
Net Pension Liability	669,186,894.00	(149,447,959.00)	519,738,935.00			519,738,935.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	8,716,013.00	6,105,647.00	14,821,660.00			14,821,660.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,986,801,098.00	(229,229,917.00)	1,757,571,181.00	266,885,000.00	159,015,000.00	1,865,441,181.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00	0.00	0.00	0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FORM CASH

CASHFLOW WORKSHEET

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			161,933,916.00	172,086,489.00	155,840,762.00	157,138,336.00	134,845,546.00	91,171,184.00	182,777,577.00	160,999,865.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		12,564,825.00	13,227,463.00	36,160,982.00	24,656,252.00	23,809,433.00	36,160,982.00	23,809,433.00	24,358,756.00
Property Taxes	8020-8079		29,373.00	8,473,781.00	7,401,537.00		155,482.00	76,546,295.00	(4,380.00)	44,310,395.00
Miscellaneous Funds	8080-8099		(2,939,082.00)	(5,289,611.00)	(3,526,407.00)	(3,519,575.00)	(3,501,647.00)	(3,558,000.00)	(1,040,917.00)	(69,255.00)
Federal Revenue	8100-8299		12,499,497.00		9,787.00	123,945.00	298,636.00	3,654,463.00	7,142,064.00	319,289.00
Other State Revenue	8300-8599		8,727,254.00	4,140,143.00	24,435,221.00	15,566,525.00	13,029,464.00	11,090,890.00	8,875,635.00	19,527,444.00
Other Local Revenue	8600-8799		(1,358,943.00)	5,472,034.00	6,261,224.00	4,739,745.00	1,205,761.00	36,079,824.00	10,877,392.00	1,460,597.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			29,522,924.00	26,023,810.00	70,742,344.00	41,566,892.00	34,997,129.00	159,974,454.00	49,659,227.00	89,907,226.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,114,317.00	24,451,987.00	26,097,858.00	26,251,133.00	26,392,093.00	25,531,195.00	26,057,975.00	26,630,649.00
Classified Salaries	2000-2999		7,021,948.00	9,440,138.00	11,618,768.00	13,190,253.00	13,287,765.00	11,766,273.00	12,019,425.00	12,126,655.00
Employee Benefits	3000-3999		7,317,931.00	17,811,109.00	19,709,616.00	20,439,257.00	20,518,721.00	19,954,990.00	20,064,066.00	20,268,243.00
Books and Supplies	4000-4999		86,271.00	485,322.00	2,062,544.00	1,186,432.00	1,082,079.00	719,568.00	788,708.00	2,526,215.00
Services	5000-5999		975,558.00	4,994,425.00	8,474,191.00	9,478,345.00	18,461,250.00	15,573,029.00	8,698,384.00	18,327,550.00
Capital Outlay	6000-6999		(691.00)	(883.00)	121,699.00	137,970.00	116,743.00	90,818.00	11,016.00	127,636.00
Other Outgo	7000-7499		361.00	52.00	(147,443.00)	24,282.00	9,413.00	(39,585.00)	20,096.00	50,090.00
Interfund Transfers Out	7600-7629						3,982,095.00			

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			21,515,695.00	57,182,150.00	67,937,233.00	70,707,672.00	83,850,159.00	73,596,288.00	67,659,670.00	80,057,038.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		1,880,221.00	(33,931.00)	(64,900.00)	528,338.00	(140,473.00)	(430,588.00)	79,365.00	(273,795.00)
Accounts Receivable	9200-9299		60,404,643.00	4,789,801.00	7,562,704.00	1,221,438.00	333,581.00	5,263,380.00	(6,500,394.00)	578,224.00
Due From Other Funds	9310		224,177.00	1,233,243.00	(9,589,867.00)	(9,856.00)	600,000.00	(236,380.00)	285,317.00	
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	62,509,041.00	5,989,113.00	(2,092,063.00)	1,739,920.00	793,108.00	4,596,412.00	(6,135,712.00)	304,429.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		43,289,851.00	(8,498,355.00)	(2,066,673.00)	(3,921,297.00)	(4,385,560.00)	(760,748.00)	(2,488,916.00)	(2,001,591.00)
Due To Other Funds	9610		1,324,495.00	(415,123.00)	(281.00)			46,043.00	2,895.00	
Current Loans	9640									
Unearned Revenues	9650		15,749,351.00	(10,022.00)	1,482,428.00	(1,186,773.00)		82,890.00	127,578.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	60,363,697.00	(8,923,500.00)	(584,526.00)	(5,108,070.00)	(4,385,560.00)	(631,815.00)	(2,358,443.00)	(2,001,591.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	2,145,344.00	14,912,613.00	(1,507,537.00)	6,847,990.00	5,178,668.00	5,228,227.00	(3,777,269.00)	2,306,020.00
E. NET INCREASE/DECREASE (B - C + D)			10,152,573.00	(16,245,727.00)	1,297,574.00	(22,292,790.00)	(43,674,362.00)	91,606,393.00	(21,777,712.00)	12,156,208.00
F. ENDING CASH (A + E)			172,086,489.00	155,840,762.00	157,138,336.00	134,845,546.00	91,171,184.00	182,777,577.00	160,999,865.00	173,156,073.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		173,156,073.00	119,650,502.00	130,858,665.00	75,560,680.50				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	31,345,316.00	27,708,051.00	44,681,160.00	29,787,440.00	0.00		328,270,093.00	328,270,093.00
Property Taxes	8020-8079	(3,954,661.00)	43,066,446.00	17,685,551.50	28,283,384.50			221,993,204.00	221,993,204.00
Miscellaneous Funds	8080-8099	(10,354,489.00)	(3,209,634.00)	(3,524,134.00)	(5,286,201.00)		138,616.00	(45,680,336.00)	(45,680,336.00)
Federal Revenue	8100-8299	(766,137.00)	2,092,034.00	14,829,027.00	22,243,541.00		(.25)	62,446,145.75	62,446,145.75
Other State Revenue	8300-8599	10,910,864.00	2,758,952.00	28,046,899.00	42,070,349.00		(.65)	189,179,639.35	189,179,639.35
Other Local Revenue	8600-8799	616,907.00	22,879,276.00	1,938,540.00	2,907,810.00		(1.76)	93,080,165.24	93,080,165.24
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		27,797,800.00	95,295,125.00	103,657,043.50	120,006,323.50	0.00	138,613.34	849,288,911.34	849,288,911.34
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,633,020.00	26,265,223.00	25,415,896.00	16,943,931.00	0.00	.32	282,785,277.32	282,785,277.32
Classified Salaries	2000-2999	16,949,957.00	16,949,957.00	12,558,243.00	8,372,162.00		.73	145,301,544.73	145,301,544.73
Employee Benefits	3000-3999	22,153,602.00	22,153,602.00	34,507,390.00	23,004,926.00		1.52	247,903,454.52	247,903,454.52
Books and Supplies	4000-4999	1,097,542.00	1,097,542.00	9,878,751.00	6,585,834.00		(.28)	27,596,807.72	27,596,807.72
Services	5000-5999	13,562,435.00	13,562,435.00	37,930,593.00	25,287,062.00		1.24	175,325,258.24	175,325,258.24
Capital Outlay	6000-6999	28,770.00	28,770.00	568,569.00	379,046.00		.01	1,609,463.01	1,609,463.01
Other Outgo	7000-7499	(10,872.00)	(10,872.00)	929,802.00	619,868.00		(.65)	1,445,191.35	1,445,191.35
Interfund Transfers Out	7600-7629							3,982,095.00	3,982,095.00
All Other Financing Uses	7630-7699							0.00	0.00

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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		80,414,454.00	80,046,657.00	121,789,244.00	81,192,829.00	0.00	2.89	885,949,091.89	885,949,091.89
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	883,505.00		(1,618,494.00)	(809,247.00)			1.00	
Accounts Receivable	9200-9299	(4,825,592.00)	(289,909.00)	(36,504,790.00)	(9,651,184.00)			22,381,902.00	
Due From Other Funds	9310	(359,350.00)	(240,650.00)		(3,137,885.00)			(11,231,251.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(4,301,437.00)	(530,559.00)	(38,123,284.00)	(13,598,316.00)	0.00	0.00	11,150,652.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,651,126.00)	3,509,465.00	9,337,412.00	4,668,706.00			35,031,168.00	
Due To Other Funds	9610		281.00	(638,873.00)	(319,437.00)			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	(1,761,394.00)		(7,872,952.00)	(3,936,476.00)			2,674,630.00	
Deferred Inflows of Resources	9690			(1,783,087.00)	(891,544.00)			(2,674,631.00)	
SUBTOTAL		(3,412,520.00)	3,509,746.00	(957,500.00)	(478,751.00)	0.00	0.00	35,031,167.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(888,917.00)	(4,040,305.00)	(37,165,784.00)	(13,119,565.00)	0.00	0.00	(23,880,515.00)	
E. NET INCREASE/DECREASE (B - C + D)		(53,505,571.00)	11,208,163.00	(55,297,984.50)	25,693,929.50	0.00	138,610.45	(60,540,695.55)	(36,660,180.55)
F. ENDING CASH (A + E)		119,650,502.00	130,858,665.00	75,560,680.50	101,254,610.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								101,393,220.45	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		101,254,610.00	101,254,610.00	101,254,610.00	101,254,610.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								101,254,610.00	

FORM ESMOE

ESSA MAINTENANCE OF EFFORT

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	978,669,778.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	77,365,301.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	25,473.07
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,591,465.55
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	6,653,288.49
5. Interfund Transfers Out	All	9300	7600-7629	5,345,383.86
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,176,428.68
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				23,792,039.65
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	10,605,377.66
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				888,117,815.25
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				30,354.31
B. Expenditures per ADA (Line I.E divided by Line II.A)				29,258.38
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			810,949,717.87	26,360.61
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			810,949,717.87	26,360.61
B. Required effort (Line A.2 times 90%)			729,854,746.08	23,724.55
C. Current year expenditures (Line I.E and Line II.B)			888,117,815.25	29,258.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

FORM ICR

INDIRECT COST RATE

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 24,532,366.34
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 677,756,438.64

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,095,528.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 17,200,903.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	815,295.16
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,108,382.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	629.88
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	42,220,739.51
9. Carry-Forward Adjustment (Part IV, Line F)	9,291,452.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,512,191.79
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	517,377,936.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	176,243,300.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	63,621,647.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,213,412.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,473.07
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,004,167.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	162,642.30
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,789,965.55
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,765.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	82,758,533.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	16,770.12
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,333,889.61
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	49,746,794.10
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,266,841.85
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	939,568,138.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.49%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.48%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	42,220,739.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(420,229.63)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.46%) times Part III, Line B19); zero if negative	9,291,452.28
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	9,291,452.28
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	9,291,452.28

Approved
indirect cost
rate: 3.46%

Highest rate
used in any
program: 7.66%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	20,551,808.26	743,347.71	3.62%
01	3010	27,902,848.84	949,093.52	3.40%
01	3182	5,373,873.59	185,936.00	3.46%
01	3310	7,156,262.70	270,475.55	3.78%
01	3311	150,883.66	5,220.58	3.46%
01	3312	1,772,686.55	61,334.96	3.46%
01	3315	195,740.49	6,772.62	3.46%
01	3317	1,493.86	51.68	3.46%
01	3318	69,575.06	2,407.29	3.46%
01	3327	373,150.01	12,910.99	3.46%
01	3345	2,225.02	76.98	3.46%
01	3385	198,541.47	6,869.53	3.46%
01	3395	14,650.00	507.00	3.46%
01	3410	594,331.36	20,564.14	3.46%
01	3550	503,646.00	17,218.00	3.42%
01	4035	1,714,398.17	59,318.18	3.46%
01	4124	4,355,850.30	219,602.31	5.04%
01	4127	1,809,065.34	62,594.12	3.46%
01	4201	364,278.26	12,604.03	3.46%
01	4203	1,735,494.46	59,763.61	3.44%
01	4510	25,000.00	865.00	3.46%
01	5630	100,034.95	3,051.90	3.05%
01	5810	1,904,217.77	41,810.41	2.20%
01	6010	2,316,451.64	92,243.24	3.98%
01	6019	4,600,000.00	159,160.00	3.46%
01	6211	3,289,414.49	103,944.06	3.16%
01	6266	2,939,193.82	77,575.12	2.64%
01	6332	20,278,298.13	644,289.22	3.18%
01	6383	2,609,370.56	104,812.96	4.02%
01	6385	500,189.84	17,096.58	3.42%
01	6386	182,231.04	6,304.96	3.46%
01	6387	1,274,289.86	43,675.93	3.43%
01	6388	1,550,274.49	53,639.50	3.46%
01	6500	154,738,806.67	5,262,765.10	3.40%
01	6515	6,423.74	222.26	3.46%
01	6520	349,787.36	12,102.64	3.46%

Budget, July 1
2025-26 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01 61259 0000000
Form ICR
H8B3NC48EE(2026-27)

01	6546	2,521,434.37	87,241.63	3.46%
01	6547	2,188,893.29	75,735.71	3.46%
01	6690	92,490.34	2,296.97	2.48%
01	6762	10,591,987.77	382,712.81	3.61%
01	7085	1,797,371.11	63,205.00	3.52%
01	7220	878,944.34	29,214.47	3.32%
01	7339	973,314.59	29,284.35	3.01%
01	7399	4,870,961.64	194,326.34	3.99%
01	7412	548,540.95	18,979.52	3.46%
01	7413	720,986.93	24,946.15	3.46%
01	7435	15,615,975.19	541,955.93	3.47%
01	7810	10,522,784.55	392,726.52	3.73%
01	9010	98,800,600.86	739,206.80	0.75%
11	6391	3,130,674.60	107,644.95	3.44%
12	5025	956,764.34	35,671.40	3.73%
12	6040	510,330.61	39,071.18	7.66%
12	6052	7,249.18	250.82	3.46%
12	6053	113,477.28	3,926.31	3.46%
12	6105	24,190,138.97	834,843.38	3.45%
12	6160	128,005.03	4,428.97	3.46%
12	7810	7,397,282.60	93,856.16	1.27%
12	9010	15,258,749.89	512,725.87	3.36%
13	5310	13,233,899.33	487,286.83	3.68%
13	5320	7,952,352.83	231,607.33	2.91%

FORM LOTTERY

LOTTERY

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,761,762.39	2,761,762.39
2. State Lottery Revenue	8560	6,062,060.89		2,602,560.17	8,664,621.06
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		6,062,060.89	0.00	5,364,322.56	11,426,383.45
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,336,951.47		0.00	3,336,951.47
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,324,769.72		0.00	1,324,769.72
4. Books and Supplies	4000-4999	49,975.93		2,806,591.43	2,856,567.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,248,734.14			1,248,734.14
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			909,763.39	909,763.39
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,960,431.26	0.00	3,716,354.82	9,676,786.08
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	101,629.63	0.00	1,647,967.74	1,749,597.37
D. COMMENTS:					
Spend down of restricted lottery.					

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

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

FORM MYP

MULTIYEAR PROJECTIONS

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

01 61259 0000000
Form MYP
H8B3NC48EE(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)
(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	499,614,525.00	3.19%	515,527,248.00	3.09%	531,457,208.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	12,459,933.00	3.09%	12,844,945.00	3.09%	13,241,854.00
4. Other Local Revenues	8600-8799	16,215,300.34	8.84%	17,649,137.00	2.00%	18,002,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	(147,322,061.71)	-11.52%	(130,343,306.00)	2.00%	(132,949,924.00)
6. Total (Sum lines A1 thru A5c)		380,967,696.63	9.12%	415,693,024.00	3.39%	429,766,257.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				183,420,019.43		194,893,970.43
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				11,473,951.00		3,897,878.57
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	183,420,019.43	6.26%	194,893,970.43	2.00%	198,791,849.00
2. Classified Salaries						
a. Base Salaries				63,580,142.45		70,116,310.45
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,536,168.00		1,402,325.55
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,580,142.45	10.28%	70,116,310.45	2.00%	71,518,636.00
3. Employee Benefits	3000-3999	122,106,596.69	7.13%	130,814,159.00	3.00%	134,738,584.00
4. Books and Supplies	4000-4999	81,800.56	57,961.46%	47,494,602.00	-74.09%	12,305,211.00
5. Services and Other Operating Expenditures	5000-5999	26,101,411.75	4.00%	27,145,229.00	31.42%	35,673,577.00
6. Capital Outlay	6000-6999	294,176.00	0.00%	294,176.00	2.00%	300,060.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,000.00	233.23%	79,974.00	0.00%	79,974.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,619,314.16)	-13.96%	(22,904,090.00)	-33.97%	(15,124,188.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,982,095.00	-24.66%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(30,000,000.00)		(10,000,000.00)
11. Total (Sum lines B1 thru B10)		372,970,927.72	12.86%	420,934,330.88	2.46%	431,283,703.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		7,996,768.91		(5,241,306.88)		(1,517,446.00)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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)		29,623,667.16		37,620,436.07		32,379,129.19
2. Ending Fund Balance (Sum lines C and D1)		37,620,436.07		32,379,129.19		30,861,683.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,523,081.07		2,882,185.19		834,678.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	29,947,355.00		29,346,944.00		29,877,005.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,620,436.07		32,379,129.19		30,861,683.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,947,355.00		29,346,944.00		29,877,005.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		29,947,355.00		29,346,944.00		29,877,005.00
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.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

01 61259 0000000
Form MYP
H8B3NC48EE(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)
Adjustment on cell B10 represent OUSD Board's Budget Balancing solution needed to balance the budget. It represents increases in revenue or decreases in expenses. The District is conservative with its projected revenue, budgeting only 2.87% of the super cola, only \$850 of the \$937 discretionary pd block grant and none of the \$423/ada for SPED differential. District ADA is projected to be funded flat though increases may occur for next year and future years. The District will continue implementing the budget strategy of utilizing the most restricted resources compliantly first before using unrestricted funding. The District will also continue to review consulting contracts to see if they are being used efficiently and whether some services could be provided in-house to reduce cost. For FY26-27 and FY27-28 full implementation of AD1200 for OEA will be completed so cost will increase. For FY27-28, labor is projected to increase by 2%. The contributions from BASE unrestricted to major maintenance is reduced by \$2m moving forward. Contribution to the self-insurance program will be closely monitored and prorated should it exceed projected contribution. Contribution to special education SPED remains a major concern as program cost far exceeds available funding and encroaches on K-12 funding. While SPED student do generate funding via the the LCFF, it has sometimes been erroneously communicated by the public that SPED students don't utilize funding they generate, this is completely false in that the SPED services far exceeds available funding and actually encroaches on the K-12 program. While maintaining SPED services, the cost to run the program must be reviewed and managed efficiently while LEAs wait for increases in funding from the state and federal level. Without potential increases in SPED revenue from the state/federal level but with increased expenditures, the SPED program will encroach LEA K-12 programs at a critical level, there simply will not be enough funding to contribute to SPED in future years.						

Budget, July 1
General Fund
Multiyear Projections
Restricted

01 61259 0000000
Form MYP
H8B3NC48EE(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)
(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	4,968,436.00	-2.79%	4,829,820.00	3.00%	4,974,715.00
2. Federal Revenues	8100-8299	62,446,145.75	14.33%	71,391,700.00	3.00%	73,533,451.00
3. Other State Revenues	8300-8599	176,719,706.35	8.51%	191,758,244.00	3.00%	197,510,991.00
4. Other Local Revenues	8600-8799	76,864,864.90	18.52%	91,103,108.00	3.00%	93,836,201.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	147,322,061.71	-11.53%	130,343,063.00	2.00%	132,949,324.00
6. Total (Sum lines A1 thru A5c)		468,321,214.71	4.51%	489,425,935.00	2.73%	502,804,682.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,365,257.89		100,630,073.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,264,815.11		2,012,602.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,365,257.89	1.27%	100,630,073.00	2.00%	102,642,675.00
2. Classified Salaries						
a. Base Salaries				81,721,402.28		72,497,601.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,223,801.28)		1,449,952.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	81,721,402.28	-11.29%	72,497,601.00	2.00%	73,947,553.00
3. Employee Benefits	3000-3999	125,796,857.83	-7.98%	115,755,770.00	-2.00%	113,440,654.00
4. Books and Supplies	4000-4999	27,515,007.16	-80.30%	5,420,915.00	2.00%	5,529,334.00
5. Services and Other Operating Expenditures	5000-5999	149,223,846.49	35.43%	202,090,399.00	2.00%	206,132,207.00
6. Capital Outlay	6000-6999	1,315,287.01	416.82%	6,797,601.00	2.00%	6,933,553.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,911,801.00	12.54%	6,653,288.00	12.54%	7,487,777.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	22,128,704.51	-38.45%	13,619,810.00	2.00%	13,892,206.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		512,978,164.17	2.04%	523,465,457.00	1.25%	530,005,959.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(44,656,949.46)		(34,039,522.00)		(27,201,277.00)

Budget, July 1
General Fund
Multiyear Projections
Restricted

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)		124,134,400.85		79,477,451.39		45,437,929.39
2. Ending Fund Balance (Sum lines C and D1)		79,477,451.39		45,437,929.39		18,236,652.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	79,477,451.39		45,437,929.39		18,236,652.39
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)		79,477,451.39		45,437,929.39		18,236,652.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment for implementation of budget balancing solutions and AB1200 OEA.						

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	504,582,961.00	3.13%	520,357,068.00	3.09%	536,431,923.00
2. Federal Revenues	8100-8299	62,446,145.75	14.33%	71,391,700.00	3.00%	73,533,451.00
3. Other State Revenues	8300-8599	189,179,639.35	8.15%	204,603,189.00	3.01%	210,752,845.00
4. Other Local Revenues	8600-8799	93,080,165.24	16.84%	108,752,245.00	2.84%	111,838,320.00
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%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	0.00	0.00%	(243.00)	146.91%	(600.00)
6. Total (Sum lines A1 thru A5c)		849,288,911.34	6.57%	905,118,959.00	3.03%	932,570,939.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				282,785,277.32		295,524,043.43
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,738,766.11		5,910,480.57
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	282,785,277.32	4.50%	295,524,043.43	2.00%	301,434,524.00
2. Classified Salaries						
a. Base Salaries				145,301,544.73		142,613,911.45
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,687,633.28)		2,852,277.55
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	145,301,544.73	-1.85%	142,613,911.45	2.00%	145,466,189.00
3. Employee Benefits	3000-3999	247,903,454.52	-0.54%	246,569,929.00	0.65%	248,179,238.00
4. Books and Supplies	4000-4999	27,596,807.72	91.75%	52,915,517.00	-66.30%	17,834,545.00
5. Services and Other Operating Expenditures	5000-5999	175,325,258.24	30.75%	229,235,628.00	5.48%	241,805,784.00
6. Capital Outlay	6000-6999	1,609,463.01	340.63%	7,091,777.00	2.00%	7,233,613.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,935,801.00	13.43%	6,733,262.00	12.39%	7,567,751.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,490,609.65)	106.75%	(9,284,280.00)	-86.73%	(1,231,982.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,982,095.00	-24.66%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(30,000,000.00)		(10,000,000.00)
11. Total (Sum lines B1 thru B10)		885,949,091.89	6.60%	944,399,787.88	1.79%	961,289,662.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(36,660,180.55)		(39,280,828.88)		(28,718,723.00)

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)		153,758,068.01		117,097,887.46		77,817,058.58
2. Ending Fund Balance (Sum lines C and D1)		117,097,887.46		77,817,058.58		49,098,335.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	79,477,451.39		45,437,929.39		18,236,652.39
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	7,523,081.07		2,882,185.19		834,678.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	29,947,355.00		29,346,944.00		29,877,005.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		117,097,887.46		77,817,058.58		49,098,335.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,947,355.00		29,346,944.00		29,877,005.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		29,947,355.00		29,346,944.00		29,877,005.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.38%		3.11%		3.11%
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)						
		30,337.28		30,337.28		30,337.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		885,949,091.89		944,399,787.88		961,289,662.00
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)		885,949,091.89		944,399,787.88		961,289,662.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,718,981.84		18,887,995.76		19,225,793.24
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)		17,718,981.84		18,887,995.76		19,225,793.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORM SIAA

SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,487,112.54)	0.00	(2,351,313.20)				
Other Sources/Uses Detail					8,826,312.00	5,345,383.86		
Fund Reconciliation							10,450,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	107,644.95	0.00				
Other Sources/Uses Detail					84,954.40	0.00		
Fund Reconciliation							0.00	1,450,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,187,752.66	0.00	1,524,774.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,700,640.12)	718,894.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

01 61259 0000000
Form SIAA
H8B3NC48EE(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,826,312.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,260,429.46	0.00		
Fund Reconciliation							0.00	9,000,000.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								

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

01 61259 0000000
Form SIAA
H8B3NC48EE(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,187,752.66	(6,187,752.66)	2,351,313.20	(2,351,313.20)	14,171,695.86	14,171,695.86	10,450,000.00	10,450,000.00

FORM SIAB

SUMMARY OF INTERFUND ACTIVITIES

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

01 61259 0000000
Form SIAB
H8B3NC48EE(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	312,396.86	0.00	0.00	(4,490,609.65)				
Other Sources/Uses Detail					0.00	3,982,095.00		
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	138,476.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,592,611.14	0.00	2,864,618.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,905,008.00)	1,487,515.24	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					1,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

01 61259 0000000
Form SIAB
H8B3NC48EE(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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	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					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

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
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,982,095.00	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								

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

01 61259 0000000
Form SIAB
H8B3NC48EE(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
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,905,008.00	(1,905,008.00)	4,490,609.65	(4,490,609.65)	3,982,095.00	3,982,095.00		

FORM TRC

**BUDGET & ESTIMATED
ACTUALS
TECHNICAL REVIEW
CHECKS**

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)
- WWC - WarningWarning 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

CHK-RESOURCEOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9740	6010	9740	\$35,581.84
Explanation: Will be corrected at 1st interim			

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	7200-7600	(\$6,075,983.57)
Explanation: The negative amount in Function 7200-7600 of resource 0000 is due to increase in indirect cost rate charged to restricted resources.			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	4300	(\$4,446,285.68)
Explanation: The negative amount in Resource 0000 object 4300 is due to budget balancing solutions (object 4395).			

Budget, July 1
Estimated Actuals 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Oakland Unified

Alameda 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)

FORM 01CS

CRITERIA AND STANDARDS

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):	30,337	
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	29,854	31,925		
Charter School				
Total ADA	29,854	31,925	N/A	Met
Second Prior Year (2024-25)				
District Regular	30,328	30,716		
Charter School				
Total ADA	30,328	30,716	N/A	Met
First Prior Year (2025-26)				
District Regular	30,144	30,420		
Charter School		0		
Total ADA	30,144	30,420	N/A	Met
Budget Year (2026-27)				
District Regular	30,337			
Charter School	0			
Total ADA	30,337			

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	33,873	33,873		
Charter School				
Total Enrollment	33,873	33,873	0.0%	Met
Second Prior Year (2024-25)				
District Regular	33,820	33,820		
Charter School				
Total Enrollment	33,820	33,820	0.0%	Met
First Prior Year (2025-26)				
District Regular	33,890	33,890		
Charter School				
Total Enrollment	33,890	33,890	0.0%	Met
Budget Year (2026-27)				
District Regular	33,861			
Charter School				
Total Enrollment	33,861			

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	30,478	33,873	
Charter School		0	
Total ADA/Enrollment	30,478	33,873	90.0%
Second Prior Year (2024-25)			
District Regular	30,764	33,820	
Charter School	0		
Total ADA/Enrollment	30,764	33,820	91.0%
First Prior Year (2025-26)			
District Regular	30,354	33,890	
Charter School			
Total ADA/Enrollment	30,354	33,890	89.6%
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

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	30,337	33,861		
Charter School	0			
Total ADA/Enrollment	30,337	33,861	89.6%	Met
1st Subsequent Year (2027-28)				
District Regular	30,253	33,861		
Charter School				
Total ADA/Enrollment	30,253	33,861	89.3%	Met
2nd Subsequent Year (2028-29)				
District Regular	30,253	33,861		
Charter School				
Total ADA/Enrollment	30,253	33,861	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	30,419.81	30,337.28	30,337.28	30,337.28
b. Prior Year ADA (Funded)		30,419.81	30,337.28	30,337.28
c. Difference (Step 1a minus Step 1b)		(82.53)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.27%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		30,337.28	30,337.28	30,337.28
b1. COLA percentage		2.87%	3.30%	3.90%
b2. COLA amount (proxy for purposes of this criterion)		870.68	1,001.13	1,183.15
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.90%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.60%	3.30%	3.90%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.60% to 3.60%	2.30% to 4.30%	2.90% to 4.90%

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)	229,013,431.00	221,993,204.00	221,993,204.00	221,993,204.00
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)	537,015,197.00	550,263,297.00	566,176,183.00	582,471,662.00
District's Projected Change in LCFF Revenue:		2.47%	2.89%	2.88%
LCFF Revenue Standard		1.60% to 3.60%	2.30% to 4.30%	2.90% to 4.90%
Status:		Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Assumes flat enrollment/ADA for FY28-29 and will adjust projection for FY28-29 as new data is available.

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):	2.60%	3.30%	3.90%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.40% to 12.60%	-6.70% to 13.30%	-6.10% to 13.90%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.40% to 7.60%	-1.70% to 8.30%	-1.10% to 8.90%

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)	77,582,600.02		
Budget Year (2026-27)	62,446,145.75	(19.51%)	Yes
1st Subsequent Year (2027-28)	71,391,700.00	14.33%	Yes
2nd Subsequent Year (2028-29)	73,533,451.00	3.00%	No

Explanation:

(required if Yes)

Federal revenue projection is based on best available information as of June and will adjust as new information is available. Unearned revenue resources balances to \$0 so any funding sources in future years will be balanced and budgeted accordingly. The Reduction in Force will reduce labor cost where needed to balance revenue, carryover less expenditures.

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

First Prior Year (2025-26)	189,269,702.85		
Budget Year (2026-27)	189,179,639.35	(.05%)	No
1st Subsequent Year (2027-28)	204,603,189.00	8.15%	No
2nd Subsequent Year (2028-29)	210,752,845.00	3.01%	No

Explanation:

(required if Yes)

State revenue is based on best available information, including the Gov's May revise.

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

First Prior Year (2025-26)	111,467,362.27		
Budget Year (2026-27)	93,080,165.24	(16.50%)	Yes
1st Subsequent Year (2027-28)	108,752,245.00	16.84%	Yes
2nd Subsequent Year (2028-29)	111,838,320.00	2.84%	No

Explanation:

(required if Yes)

Local revenue includes Medi-Cal billing which does not have a known payment schedule. Large payments from prior audits have finally been made to the district and thus has increase local revenue dramatically. The district records these revenue on a cash basis.

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

First Prior Year (2025-26)	41,878,487.47		
Budget Year (2026-27)	27,596,807.72	(34.10%)	Yes
1st Subsequent Year (2027-28)	52,915,517.00	91.75%	Yes
2nd Subsequent Year (2028-29)	17,834,545.00	(66.30%)	Yes

Explanation:

(required if Yes)

AB1200 negotiated labor cost are budgeted in object 4394 and School Board budget balancing solutions are budgeted to object 4395 to balance the budget. Fluctuation are due to projections for AB1200 cost and the budget balancing solutions needed to balance the budget.

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

First Prior Year (2025-26)	215,175,220.82		
Budget Year (2026-27)	175,325,258.24	(18.52%)	Yes
1st Subsequent Year (2027-28)	229,235,628.00	30.75%	Yes
2nd Subsequent Year (2028-29)	241,805,784.00	5.48%	No

Explanation:

(required if Yes)

The District is implementing budget strategy to utilize the most restricted funding sources 1st via direct costing and expenditure reclassification.

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)	378,319,665.14		
Budget Year (2026-27)	344,705,950.34	(8.89%)	Not Met
1st Subsequent Year (2027-28)	384,747,134.00	11.62%	Met
2nd Subsequent Year (2028-29)	396,124,616.00	2.96%	Met

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

First Prior Year (2025-26)	257,053,708.29		
Budget Year (2026-27)	202,922,065.96	(21.06%)	Not Met
1st Subsequent Year (2027-28)	282,151,145.00	39.04%	Not Met
2nd Subsequent Year (2028-29)	259,640,329.00	(7.98%)	Not 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 revenue projection is based on best available information as of June and will adjust as new information is available. Unearned revenue resources balances to \$0 so any funding sources in future years will be balanced and budgeted accordingly. The Reduction in Force will reduce labor cost where needed to balance revenue, carryover less expenditures.

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

State revenue is based on best available information, including the Gov's May revise.

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

Local revenue includes Medi-Cal billing which does not have a known payment schedule. Large payments from prior audits have finally been made to the district and thus has increase local revenue dramatically. The district records these revenue on a cash basis.

- 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)

AB1200 negotiated labor cost are budgeted in object 4394 and School Board budget balancing solutions are budgeted to object 4395 to balance the budget. Fluctuation are due to projections for AB1200 cost and the budget balancing solutions needed to balance the budget.

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

The District is implementing budget strategy to utilize the most restricted funding sources 1st via direct costing and expenditure reclassification.

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?

Yes

- 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)

858,080,042.89

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

858,080,042.89

25,742,401.29

24,739,064.44

Not 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)

The district's implementation of budget balancing solution caused timing difference regarding calculation to meet the 3%. The district has always and will adjust the budget at each interim to meet the 3%.

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)	25,886,518.18	0.00	29,396,387.36
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	81,026,063.27	44,492,168.29	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(11,887.50)	0.00
e. Available Reserves (Lines 1a through 1d)	106,912,581.45	44,480,280.79	29,396,387.36
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	862,982,220.57	888,650,494.74	978,669,778.76
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)	862,982,220.57	888,650,494.74	978,669,778.76
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.4%	5.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.1%	1.7%	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 (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	(192,881.05)	405,978,785.63	0.0%	Met
Second Prior Year (2024-25)	(61,228,530.14)	439,856,020.29	13.9%	Not Met
First Prior Year (2025-26)	(23,546,934.99)	411,528,538.49	5.7%	Not Met
Budget Year (2026-27) (Information only)	7,996,768.91	372,970,927.72		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

With implementation of budget balancing solutions, the district improving it's finances with the primary drive causing deficit spending is the special education program encroachment. The district is reviewing SPED contracts for efficient use and seeking possible in-house services to help reduce contribution to the SPED program.

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	81,554,953.00	118,353,704.41	N/A	Met
Second Prior Year (2024-25)	109,892,045.00	117,073,763.36	N/A	Met
First Prior Year (2025-26)	57,269,245.76	53,170,602.15	7.2%	Not Met
Budget Year (2026-27) (Information only)	29,623,667.16			

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)

Implementation of the AB1200 OEA negotiated labor increase was not known at FY25-26 budget adoption.

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)	101,254,610.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	30,337	30,337	30,337
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	885,949,091.89	944,399,787.88	961,289,662.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	885,949,091.89	944,399,787.88	961,289,662.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,718,981.84	18,887,995.76	19,225,793.24
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)	17,718,981.84	18,887,995.76	19,225,793.24

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	29,947,355.00	29,346,944.00	29,877,005.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	29,947,355.00	29,346,944.00	29,877,005.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.38%	3.11%	3.11%
District's Reserve Standard (Section 10B, Line 7):		17,718,981.84	18,887,995.76	19,225,793.24
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)	(139,169,375.18)			
Budget Year (2026-27)	(147,322,061.71)	8,152,686.53	5.9%	Met
1st Subsequent Year (2027-28)	(130,343,063.00)	(16,978,998.71)	(11.5%)	Not Met
2nd Subsequent Year (2028-29)	(132,949,924.00)	2,606,861.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	8,826,312.00			
Budget Year (2026-27)	0.00	(8,826,312.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	5,345,383.86			
Budget Year (2026-27)	3,982,095.00	(1,363,288.86)	(25.5%)	Not Met
1st Subsequent Year (2027-28)	3,000,000.00	(982,095.00)	(24.7%)	Not Met
2nd Subsequent Year (2028-29)	3,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projected contributions to other programs, especially special education, is closely monitored. The district is identify ways to gain efficiencies by servicing in-house.

- 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)

na

- 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)

na

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long term commitments are part of government wide reporting, are audited and will be provided in audit reports. Please see the FY24-25 audited financials.

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)

No

- 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?

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

0.00

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

0.00

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

0.00

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

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

3,712.84

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (If No, skip items 2-4)

Yes

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

The district hosts H&W, specifically dental and vision, in addition to worker's comp and personal property & liability.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

44,430,133.00

b. Unfunded liability for self-insurance programs

44,430,133.00

4. Self-Insurance Contributions

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

26,122,276.73

26,122,276.73

26,122,276.73

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

26,122,276.73

26,122,276.73

26,122,276.73

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	2,532.00	2,550.00	2,550.00	2,550.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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	2,239.00	2,239.00	2,239.00	2,239.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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:

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Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Classified (Non-management) Step and Column Adjustments

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	588.00	588.00	588.00	588.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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)
--------------------------	----------------------------------	----------------------------------

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4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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.

6/24/2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	Yes

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review