

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Local Control Accountability Plan (LCAP) Public Hearing**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the 2024-2027 Local Control Accountability Plan.

**BACKGROUND:**

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process and hold a public hearing. The 2024-2027 LCAP annual update reflects data collected from parents, students, staff, local bargaining units and the public.

Additionally, each year the Board receives several reports, budget updates and engages in multiple Study Sessions related to our Local Control Accountability Plan (LCAP). Below is a recap from the 2025-2026 school year:

- During the 2025-2026 school year each school site at least one time to the school board on site topics specific to the Board Core Focus Goals and LCAP Goals 1, 2, and 3
- August 12, 2025 the Board received an update on our Multi-Tiered Systems of Support (LCAP Goal 1 and 2)
- August 12, 2025 the Board received an update on our 45-Day Budget Update (LCAP Goal 3)
- September 9, 2025 the Board received an update on our summer school (RISE) program (LCAP Goal 1 and 2)
- September 9, 2025 the Board received an update on the English Learner Master Plan (LCAP Goal 1)
- September 9, 2025 the Board received an update on our Unaudited Actuals (LCAP Goal 3)
- September 9, 2025 the Board conducted a hearing on the Williams Act - Sufficiency of Textbooks and Instructional Materials (LCAP Goal 1)
- September 23, 2025 the Board engaged in a Study Session on Middle School Connectedness (LCAP Goal 2)
- October 7, 2025 the Board received an update on our Student Services Program (LCAP Goal 1, 2, 3)
- October 7, 2025 the Board received an update on the CA Phone-Free School Act (LCAP Goal 2)
- September 21, 2025 the Board engaged in a Study Session on a November 2026 Bond (LCAP Goal 3)
- November 18, 2025 the Board received a CAASP update (LCAP Goal 1)
- November 18, 2025 the Board received an Annual/5-Year Developer Fee Report (LCAP Goal 3)
- December 9, 2025 the Board receive the First Interim Budget report (LCAP Goal 3)
- January 27, 2026 the Board received a CA School Dashboard update (LCAP Goal 1)
- January 27, 2026 the Board received an update on the District Library Plan (LCAP Goal 1)
- January 27, 2026 the Board received an update on the Auditor's Report and Budget Guidelines (LCAP Goal 3)
- February 10, 2026 the Board received the Annual Mid-Year LCAP Report including Metrics (LCAP Goal 1, 2, 3)
- February 10, 2026 the Board received a report on the RUSD Culture and Climate report (LCAP Goal 1 and 2)
- February 10, 2026 the Board received our site Single Plans for Student Achievement (LCAP Goal 3)
- February 10, 2026 the Board received an update on the Achievement and the School Accountability Report Cards (LCAP Goal 1)
- February 10, 2026 the Board received a report on the Second Interim Budget (LCAP Goal 3)
- April 14, 2026 the board received an update on Nutrition Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the board received an update on Transportation Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the board received an update and approved the District Math Adoption(LCAP Goal 1)

**STATUS:**

The Board held a public hearing on June 9, 2026 for public comment on the LCAP. The Local Control Accountability Plan will be presented to the Board for approval on June 16, 2026. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

## **FISCAL IMPACT:**

Funding and expenditures are defined in the LCFF and detailed in the 2024-2027 LCAP and adopted district budget

## **BOARD GOAL(S):**

### **I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance.

**Reflected in LCAP GOAL(S) 1-2-3**

### **II. STUDENT SUPPORT**

**A. Student Safety and Well Being:** Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

**B. Curriculum and Instruction:** Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

**C. Environment:** Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

### **III. STAFF SUPPORT**

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

### **IV. COMMITMENT TO COMMUNITY**

**A. Communication:** Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**

**B. Connectedness:** Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

### **V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

### **VI. FACILITIES MANAGEMENT**

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**



**June 16, 2026**

**Board Meeting**

**2024 - 2027 LCAP Public Hearing**

Rescue Union School District Board of Education

# Agenda

- Recap of LCAP Development Board Presentations
- 2024-2027 LCAP
  - Goals and Action Summaries
- Next Steps / Timeline
- Questions and/or Comments



# Recap of LCAP Development

## 2024-2027 Board Presentations (Final Year)

- During the 2025-26 school year each school site presented at least one time to the school board on site topics specific to the Board Core Focus Goals and LCAP Goals 1, 2, and 3
- August 12, 2025 the Board received an update on our Multi-Tiered Systems of Support (LCAP Goal 1 and 2)
- August 12, 2025 the Board received a report on our 45-Day Budget Update (LCAP Goal 3)
- September 9, 2025 the Board received an update on our Summer School (RISE) Program (LCAP Goal 1 and 2)
- September 9, 2025 the Board received an update on the English Learner Master Plan (LCAP Goal 1)
- September 9, 2025 the Board received an update on Unaudited Actuals (LCAP Goal 3)

# Recap of Board Presentations

## 2024-2027 LCAP Development (Final Year)

- September 9, 2025 the Board conducted a hearing on the Williams Act - Sufficiency of Textbooks and Instructional Materials (LCAP Goal 1)
- September 23, 2025 the Board engaged in a Study Session on Middle School Connectedness (LCAP Goal 2)
- October 7, 2025 the Board received an update on our Student Services Program (LCAP Goal 1, 2, 3)
- October 7, 2025 the Board received an update on the CA Phone-Free School Act (LCAP Goal 2)
- September 21, 2025 the Board engaged in a Study Session on a November 2026 Bond (LCAP Goal 3)
- November 18, 2025 the Board received a CAASP update (LCAP Goal 1)



# Recap of Board Presentations

## 2024-2027 LCAP Development (Final Year)

- November 18, 2025 the Board received an Annual/5-Year Developer Fee Report (LCAP Goal 3)
- December 9, 2025 the Board receive the First Interim Budget report (LCAP Goal 3)
- January 27, 2026 the Board received a CA School Dashboard update (LCAP Goal 1)
- January 27, 2026 the Board received an update on the District Library Plan (LCAP Goal 1)
- January 27, 2026 the Board received an update on the Auditor's Report and Budget Guidelines (LCAP Goal 3)
- February 10, 2026 the Board received the Annual Mid-Year LCAP Report that includes Metrics (LCAP Goal 1, 2, 3)

# Recap of Board Presentations

## 2024-2027 LCAP Development (Final Year)

- February 10, 2026 the Board received a report on the RUSD Culture and Climate report (LCAP Goal 1 and 2)
- February 10, 2026 the Board received our site Single Plans for Student Achievement (LCAP Goal 3)
- February 10, 2026 the Board received an update on the Achievement and the School Accountability Report Cards (LCAP Goal 1)
- February 10, 2026 the Board received a report on the Second Interim Budget (LCAP Goal 3)
- April 14, 2026 the Board received an update on Nutrition Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the Board is scheduled to approve the District Elementary Math Adoption (LCAP Goal 1)

# 2024-2027 LCAP LCAP Goal 1 - No Change for Final Year

*The District will provide excellent educational services to maximize academic achievement for each individual student and all student groups.*



# 2024-2027 LCAP

## LCAP Goal 1 - Actions - Minor Change for Final Year

- The District will strive for low class sizes in grades K-3
  - K being reduced to 24:1 per TA with RUFT
- Solidified academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title 1 identified students, and immigrant students
  - 2025-2026 teacher continuing into 2026-2027



# 2024-2027 LCAP

## LCAP Goal 2 - No Change for Final Year

*The District will provide safe, student-centered learning environments that are responsive to the social-emotional needs of all children and families.*



# 2024-2027 LCAP

## LCAP Goal 2 - Actions - Minor Change for Final Year

- The District will provide the materials, supplies, training and services to ensure safe school environments.
- The District commits to allocate specific funding to support the presence of essential safe school personnel.
  - .50 FTE Counselor at MVMS



# 2024-2027 LCAP

## LCAP Goal 3 - No Change for Final Year

*The District will provide the infrastructure, facilities, and systems of support that ensure excellent education and effective learning environments flourish.*



# 2024-2027 LCAP

## LCAP Goal 3 - Actions - No Change for Final Year

- No recommended new action(s) for 2026-2027



# Questions?



RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** California School Dashboard Local Indicators

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees receive an informational report on the California School Dashboard Local Indicators.

**BACKGROUND:**

The District began receiving funding under the Local Control Funding Formula (LCFF) in 2013. The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete annual updates. The performance of schools and districts under the Local Control Accountability Planning process will be reported out for various state and local indicators on the California School Dashboard.

**STATUS:**

The District has analyzed progress related to the locally measured priorities listed below using the self-reflection tools and narrative reporting options developed by the California Department of Education and approved by the State Board of Education. The Board will receive information regarding Rescue Union School District's status for the local indicators.

**Priority 1** - Basic Services and Conditions (Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials and Safe, Clean and Functional School Facilities)

**Priority 2** - Implementation of State Academic Standards

**Priority 3** - Parent Engagement

**Priority 6** - School Climate

**Priority 7** - Access to a Broad Course of Study

**FISCAL IMPACT:**

N/A

**BOARD FOCUS GOAL(S):**

**II. STUDENT SUPPORT**

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**
- C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

**IV. COMMITMENT TO COMMUNITY**

- A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**
- B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**



**June 16, 2026**

**RUSD Local Performance Indicator Update**  
*For the California School Dashboard 2025-2026*

Rescue Union School District Board of Education

# Agenda

- Local Indicators Description
- LCFF State Priorities
  - Priority 1 - Basic
  - Priority 2 - Implementation of State Academic Standards
  - Priority 3 - Parent Engagement
  - Priority 6 - School Climate
  - Priority 7 - Access to a Broad Course of Study
- Questions



# Local Indicators Description

Each year, Local Education Agencies are required to self-assess and report status, progress, and identified areas for improvement in five areas (priorities) to the State Board of Education:

- Appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities (Priority 1)
- Implementation of state academic standards (Priority 2)
- Parent engagement (Priority 3)
- School climate (Priority 6)
- Access to a broad course of study (Priority 7)

Districts self assess and self reports for each of the aforementioned priorities.

There will be some information from state indicators (Chronic Absenteeism, Academic Progress, Suspension Rates, and EL Progress) reported this coming year.



# Priority 1 - Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities

## ➤ **Metrics for Assessment Include:**

- Fitness Inspection Tool
- Annual Credential Analysis Report
- Williams Act Sufficiency of Instructional Materials Audits

## ➤ **Assessment Outcomes:**

- All schools have ZERO misassigned teachers of English Learners
- All schools have ZERO misassigned teachers
- All schools have ZERO vacant teacher positions
- All students have access to their own copies of standards-aligned instructional materials for use at home and school



# Priority 1 - Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities

- Based on the Facility Inspection Tool (FIT), all seven school sites meet the “Good Repair” facilities standard
- - **Green Valley - Good**
  - **Jackson - Good**
  - **Lake Forest - Good**
  - **Lakeview - Good**
  - **Rescue - Good**
  - **Marina Village - Good**
  - **Pleasant Grove - Good**



## Priority 2 - Implementation of State Academic Standards

- Implementation of State Academic Standards are self-assessed using rating scales for:
  - Professional Learning
  - Availability of Instructional Materials
  - Policies and Procedures to Support Staff
  - Other Academic Standards
  - Support for Teachers and Administrators



# Priority 2 - Implementation of State Academic Standards

## Professional Learning

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
English Language Arts - Common Core Standards for ELA					x
English Language Development (Aligned to ELA Standards)				x	
Math - Common Core Standards for Mathematics			x		
Next Generation Science Standards (NGSS)				x	
History/Social Science					x



# Priority 2 - Implementation of State Academic Standards

## Availability of Instructional Resources

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
English Language Arts - Common Core Standards for ELA					X
English Language Development (Aligned to ELA Standards)					X
Math - Common Core Standards for Mathematics					X
Next Generation Science Standards					X
History/Social Science				X	



# Priority 2 - Implementation of State Academic Standards

## Policies and Procedures to Support Staff (i.e. collaborative time, teacher pairing)

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA - Common Core Standards for ELA					X
ELD (Aligned to ELA Standards)			X		
Math - Common Core Standards for Mathematics			X		
Next Generation Science Standards					X
History/Social Science					X



# Priority 2 - Implementation of State Academic Standards

## Other Adopted Academic Standards

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				x	
Health Education Content Standards					x
Physical Education Model Content Standards					x
Visual and Performing Arts					x
World Language					x



# Priority 2 - Implementation of State Academic Standards

## Support for Teachers and Administrators

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					x
Identifying the professional learning needs of individual teachers					x
Providing support for teachers on the standards they have not yet mastered.					x



# Priority 3 - Parent Involvement and Family Engagement

## Building Relationships Between School Staff and Families

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
Rate the LEA's progress in developing capacity of staff to build trusting and respectful relationships with families.					x
Rate the LEA's progress in creating welcoming environments for all families in the community.					x
Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.					x
Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families				x	



# Priority 3 - Parent Involvement and Family Engagement

## Building Partnerships for Student Outcomes

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
Progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				x	
Progress in providing families with information and resources to support student learning and development in the home.				x	
Progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				x	
Progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				x	



# Priority 3 - Parent Involvement and Family Engagement

## Seeking Input for Decision-Making

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
Progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.					x
Progress in building the capacity of and supporting families members to effectively engage in advisory groups and decision-making.					x
Progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					x
Progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.					x



# Priority 6 - School Climate

## ➤ **Metrics for Assessment Include:**

- RUSD Culture Climate Survey
- LCAP Parent Survey Data
- Student Listening Circle Feedback

## ➤ **Assessment Outcomes:**

- The majority of students at both elementary and middle school feel connected to their schools and feel safe on campus

## **Narrative Summary:**

Although many students expressed positive attitudes with regard to school climate, connectedness, and safety, this area remains a focus for the district and actions and services are listed in the LCAP to further improve climate and school culture. The District continues to support MTSS implementation as a priority that focuses on Social Emotional Learning and Academic Intervention.



# Priority 7 - Access to a Broad Course of Study

## ➤ Access to a Broad Course of Study is Verified Through:

- Aeries Enrollment Data
- Williams Act Compliance Surveys
- Annual Curriculum and Instruction Audits
- CDE Data Quest System
- Educational Partner Surveys

## Narrative Summary:

All students in the Rescue Union School District have access to a broad course of study as outlined in California Education Codes 51210 and 52220. In addition to core academic classes prescribed by education code, our schools also offer a variety of electives designed to provide enrichment and intervention as needed. Elementary students have the opportunity to take music classes (elementary band and Music Appreciation) and middle school students can choose from Career Technical Education aligned computer science courses, STEM electives, world language, Advancement Via Individual Determination (AVID), advanced bands, and other engaging classes. Differences exist in the elective courses offered at our two middle schools, due primarily to varied credentials held by the faculty at each school.



# Questions?



RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Social & Emotional Learning (SEL) Curriculum Adoption (TK-8)

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees adopt the Wayfinder program for grades TK-8.

**BACKGROUND:**

The Rescue Union School District engaged in a comprehensive review process of all SEL curriculum endorsed by the Collaborative for Academic, Social, & Emotional Learning (CASEL) and decided to evaluate the Wayfinder curriculum for implementation in Tiers 1, 2, & 3 for students in grades TK-8. A variety of stakeholders, e.g., counselors, school psychologists, administrators, and teachers) participated in the process, which began with an overview of the program and its alignment to student SEL needs. Staff engaged in a webinar overview and were provided the opportunity to try lessons and games with current students. A survey for feedback was shared with all stakeholder groups.

**STATUS:**

After reviewing the programs endorsed by CASEL, reviewing Wayfinder, and listening to the feedback of multiple stakeholder groups, Cabinet has come to consensus that the Wayfinder program would best serve our students with various levels of support and recommends it for adoption.

**FISCAL IMPACT:**

Approximately \$190,000 for the five-year adoption of the Wayfinder program, including teaching materials and assessments.

**BOARD GOAL:**

**I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

**II. STUDENT SUPPORT**

**A. Student Safety and Well Being:** Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

**B. Curriculum and Instruction:** Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

**C. Environment:** Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

**RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672**

# **NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 16, 2026, at 6:30 p.m. This public hearing will be held to receive recommendations and comments from members of the public regarding instructional materials proposed to be included in the 2026-2027 Rescue Union School District Social and Emotional Learning curriculum. Members of the public can review the curriculum at the District Office.

Please contact Dr. Jennifer Lawson, Coordinator of Multi-Tiered Systems of Support and Special Programs at [jlawson@my.rescueusd.org](mailto:jlawson@my.rescueusd.org) for more information, also available under the Regular Board Packets tab here on Friday, June 12, 2026: <http://www.rescueusd.org/School-Board/Agendas--Minutes/index.html>

Please Note: Information to access the meeting will be listed on the June 16, 2026 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing, or you may email your comment by 12:00 p.m. on June 16th to [cmason@my.rescueusd.org](mailto:cmason@my.rescueusd.org).

Questions may also be sent to the above email address or members of the public may call the District Office at (530) 677-4461.

Posted 6/5/26

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**     **Fiscal Year 2026-27 Budget Adoption Presentation**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the 2026-27 Budget.

**BACKGROUND:**

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. This budget was filed and adopted subsequent to a public hearing by the governing board of the school district that was held on June 9, 2026.

**STATUS:**

The Fiscal Year 2026-27 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although the Fiscal Year 2026-27 Budget shows the District is able to meet its financial obligations for the current year and two subsequent years, the District's reserves will be used to meet the budget shortfall. The District's budget does demonstrate a structural deficit that will need to be addressed in future budget updates. Although our unrestricted reserves will decline by \$1.2 million, RUSD meets the state's minimum reserves at this time.

**FISCAL IMPACT:**

The Fiscal Year 2026-27 Budget projects an Unrestricted deficit and over the following two years.

However, in the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% state minimum reserve requirement.

**BOARD GOAL:**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.



# Rescue Union School District 2026-27 Budget Adoption

Hearing Date: June 9, 2026  
Board Adoption Date: June 16, 2026



## Board of Trustees

Michael Gordon, President    Kim White, Vice-President  
Michelle Bebout, Clerk    Jamie Hunter, Member    Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



# Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2026
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2026-27
  - √ **June 9, 2026** – Public Hearing
  - ⊕ **June 16, 2026** – Board Approval/Budget Adoption
  - ⊕ **August/September 2026** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
  - ⊕ **December 2026** - First Interim Budget
  - ⊕ **March 2027** - Second Interim Budget
  - ⊕ **June 2027** - June Budget Update (with 2027-28 budget adoption)
  - ⊕ **September 2027** - Unaudited Actual Financials
  - ⊕ **December 2027** - Audit Report Complete, present January 2028



# Topics of the Day



- This report includes:
  - State Fiscal Conditions
  - Budget assumptions 2026-27
    - Multi-year budget assumptions 2027-28 / 2028-29
    - Enrollment Projections
    - Budget Highlights
  - Multi-Year Budget
  - A look into the future
  - Updated cash-flow (separate report)
  - Detail Multi-year projections (separate report)
  - All fund summary report (separate report)
- Budget Adoption with LCAP Approval June 16, 2026



# 2026-27 Budget Adoption





# Budget Assumptions

ASSUMPTIONS	2025-26	2026-27	2027-28	2028-29
<b><u>COLA</u></b>	2.30%	4.31%	2.92%	2.92%
<b><u>ENROLLED</u></b>	3,565	3573	3577	3575
<b><u>FUNDED ADA</u></b>	3427.72	3429.25	3433.47	3433.47
<b><u>UPP %</u></b>	18.56%	17.81%	16.44%	16.14%
<b><u>STRS RATE / PERS RATE</u></b>	19.10% / 26.81%	19.10% / 26.40%	19.10% / 26.80%	19.10% / 25.90%
<b><u>NEGOTIATION STATUS</u></b>	SETTLED	SETTLED-RUFT NOT SETTLED-CSEA	NOT SETTLED	NOT SETTLED
<b><u>ONE-TIME FUNDS</u></b>	EEF - Year \$290k	No one-time funds included	Est Retirees: 4	Est Retirees: 4

COLA = Cost Of Living Adjustment  
 ADA = Average Daily Attendance  
 UPP = Unduplicated Pupil Percent



# Enrollment Assumptions

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	-49	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	-8	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	-8	-0.2%

## ANNUAL CHANGE BY COHORT

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2021-22										
2022-23		392.77%	107.78%	103.37%	100.81%	101.88%	98.43%	100.96%	97.10%	104.41%
2023-24		317.20%	102.45%	99.48%	102.99%	102.67%	99.74%	102.39%	102.86%	107.07%
2024-25		232.87%	102.71%	103.89%	103.89%	102.11%	103.64%	100.79%	104.66%	101.39%
2025-26		192.95%	104.80%	105.61%	101.15%	102.24%	100.52%	103.26%	103.66%	105.45%
average %		283.95%	104.44%	103.09%	102.21%	102.22%	100.58%	101.85%	102.07%	104.58%

2026-27 is based on current registrations plus expected summer enrollments. Using the annual average cohort increases/decreases, we have projected enrollment estimates.

2027-28 and 2028-29 are estimated to be relatively stable.

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	(49)	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	(8)	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	(8)	-0.2%
2026-27 estimate	190	309	316	356	334	374	410	424	421	413	3,547	6	0.2%
2027-28 estimate	190	296	330	328	354	413	380	412	398	450	3,551	4	0.1%
2028-29 estimate	190	303	335	333	356	416	376	414	400	426	3,549	(3)	-0.1%



# General Fund 2026-27

Rescue Union District Financial Status Comparison 2026-27										
	b	c	d	e	f	g	h	i	j	k
		<u>June Update</u> <u>2025-26</u>			<u>Budget Adoption</u> <u>2026-27</u>			<u>Compare</u> <u>June Update to Budget Adoption</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	<b>Revenue Detail</b>									
7	LCFF Sources (8010-8099)	40,232,340	-	40,232,340	41,925,987	-	41,925,987	1,693,647	-	1,693,647
8	Federal Revenue (8100-8299)	-	661,624	661,624	-	619,595	619,595	-	(42,029)	(42,029)
9	Other State Revenue (8300-8599)	1,190,082	5,339,921	6,530,003	1,510,845	4,245,160	5,756,005	320,763	(1,094,761)	(773,998)
10	Other Local Revenue (8600-8799)	1,509,303	3,058,641	4,567,944	1,030,103	3,001,082	4,031,185	(479,200)	(57,559)	(536,759)
11	<b>Total Revenue</b>	<b>42,931,725</b>	<b>9,060,186</b>	<b>51,991,911</b>	<b>44,466,935</b>	<b>7,865,837</b>	<b>52,332,772</b>	<b>1,535,210</b>	<b>(1,194,349)</b>	<b>340,861</b>
12										
13	<b>Expenditure Detail</b>									
14	Certificated	17,753,308	3,188,352	20,941,660	18,371,523	3,230,079	21,601,602	618,215	41,727	659,942
15	Classified	6,077,431	2,914,176	8,991,607	6,460,287	3,274,817	9,735,104	382,856	360,641	743,497
16	Employee benefits	7,557,396	4,128,185	11,685,581	7,431,934	5,160,943	12,592,877	(125,463)	1,032,758	907,295
17	Books & Supplies	1,774,549	1,492,749	3,267,298	1,136,097	1,295,131	2,431,228	(638,452)	(197,618)	(836,070)
18	Service, Other Operating	3,218,438	4,307,974	7,526,412	3,023,244	2,502,548	5,525,792	(195,194)	(1,805,426)	(2,000,620)
19	Capital Outlay	484,005	219,901	703,905	-	-	-	(484,005)	(219,901)	(703,905)
20	Other Outgo	276,601	1,975,621	2,252,222	289,993	2,112,853	2,402,846	13,392	137,232	150,624
21	Indirect Costs	(248,299)	191,766	(56,533)	(246,945)	185,365	(61,580)	1,354	(6,401)	(5,047)
22	<b>Total Expenditures</b>	<b>36,893,429</b>	<b>18,418,724</b>	<b>55,312,153</b>	<b>36,466,132</b>	<b>17,761,737</b>	<b>54,227,869</b>	<b>(427,297)</b>	<b>(656,987)</b>	<b>(1,084,284)</b>
23										
24	<b>Excess/(Deficiency)</b>	<b>6,038,296</b>	<b>(9,358,538)</b>	<b>(3,320,242)</b>	<b>8,000,803</b>	<b>(9,895,900)</b>	<b>(1,895,097)</b>	<b>1,962,507</b>	<b>(537,362)</b>	<b>1,425,145</b>
25										
26	<b>Other Financing Sources/uses</b>									
27	Transfers In	-	-	-	-	-	-	-	-	-
28	Transfers Out	500,000	-	500,000	500,000	-	500,000	-	-	-
29	Other Sources	-	-	-	-	-	-	-	-	-
30	Other Uses	-	-	-	-	-	-	-	-	-
31	Contributions (8800-8999)	(8,684,068)	8,684,068	-	(8,132,873)	8,132,873.1	-	551,195	(551,195)	-
32	<b>Total Other Sources/Uses</b>	<b>(9,184,068)</b>	<b>8,684,068</b>	<b>(500,000)</b>	<b>(8,632,873)</b>	<b>8,132,873</b>	<b>(500,000)</b>	<b>551,195</b>	<b>(551,195)</b>	<b>-</b>
33										
34	<b>Net Inc/Dcr to Fund Balance</b>	<b>(3,145,772)</b>	<b>(674,470)</b>	<b>(3,820,242)</b>	<b>(632,070)</b>	<b>(1,763,027)</b>	<b>(2,395,097)</b>	<b>2,513,702</b>	<b>(1,088,557)</b>	<b>1,425,145</b>
35										
36	<b>Beginning Balance</b>	<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>8,972,675</b>	<b>3,093,047</b>	<b>12,065,722</b>	<b>(3,145,772)</b>	<b>(674,470)</b>	<b>-</b>
37	<b>Ending Balance</b>	<b>8,972,675</b>	<b>3,093,047</b>	<b>12,065,722</b>	<b>8,340,605</b>	<b>1,330,020</b>	<b>9,670,625</b>	<b>(632,070)</b>	<b>(1,763,027)</b>	<b>(2,395,097)</b>



# 2026-27

## Budget Adoption Highlights

- Maintain 2026-27 staffing FTE
  - ⊕ Site to site may look different than 2025-26
  - ⊕ Any unfilled positions will be reflected at First Interim
- \$400k Curriculum budget for middle school math adoption (\$800k in 2025-26 for elementary)
- Summer facility and tech projects not finished by June may cause some changes when we close
- Site Donations not yet included
- Assumes 4 certificated retirees
- 2026-27 One-time funds not yet included
- Educator Effectiveness ended in 2025-26





# 2026-27 Budget Adoption

## Revenues:

- ⊕ LCFF is our main source of revenue.
  - The Governor's May Revision includes a COLA of 2.87%, with an additional 1.44% "Super COLA", for a total of 4.31%
  - The Super COLA is not applied to all programs, only LCFF.
  - The "Super COLA" is intended to fund a proposed mandate of 14 weeks of paid pregnancy leave.
  - The COLA estimates for the out years are estimated and will continue to change until the next state budget is adopted
- ⊕ Continuing Programs:
  - Expanded Learning Opportunities Program
  - Prop 28 (Spending majority a year after funds are received)
  - Universal Meals (Fund 13)
- ⊕ One-Time Discretionary funding
  - The May revise includes one-time discretionary funding, yet the amount continues to change throughout the budget discussions. It is currently estimated at \$946 per ADA, which would be approx. \$3.2 million for Rescue. This amount is not yet in the budget.
  - All previous one-time grants will be fully spent
    - Educator Effectiveness
    - Learning Recovery
    - Art/Music Discretionary Block Grant



# 2026-27 Budget Adoption

## Expenditures:

- ✦ Maintain FTEs with no reductions
- ✦ Special Education TOSA removed in 2027-28
- ✦ 2025-26 One-Time funds used to fund pension costs
- ✦ Contracted aide costs reduced budget in 2026-27
- ✦ Reduced IT budget \$50k
- ✦ Reduced maintenance budget \$50k





**Rescue Union School District  
Multi-Year Projected Budget**

			H	L	P	T
			2025-26	2026-27	2027-28	2028-29
			June Update	Budget Adoption	Budget Adoption	Budget Adoption
			Unrestricted	Unrestricted	Unrestricted	Unrestricted
2026-27 Budget Adoption						
2025-26 June Update						
		COLA	2.30%	4.31%	2.92%	2.91%
		LCFF Enrollment	3,565	3,573	3,577	3,575
		LCFF ADA:	3,427.72	3,429.25	3,433.47	3,433.47
		UPC %	18.56%	17.81%	16.44%	16.14%
<b>A. REVENUE:</b>						
	LCFF Sources	8010-8099	40,232,340	41,925,987	43,081,494	44,307,269
	Federal Revenue	8100-8299	-	-	-	-
	Other State Revenue	8300-8599	1,190,082	1,510,845	1,510,845	1,510,845
	Local Revenue	8600-8799	1,509,303	1,030,103	1,048,907	1,013,679
	<b>TOTAL REVENUE</b>		<b>42,931,725</b>	<b>44,466,935</b>	<b>45,641,246</b>	<b>46,831,793</b>
<b>B. EXPENDITURES:</b>						
	Certificated Salaries	1000-1999	17,753,308	18,371,523	18,616,312	18,906,477
	Classified Salaries	2000-2999	6,077,431	6,460,287	6,732,647	6,885,049
	Benefits	3000-3999	7,557,396	7,431,934	8,222,072	8,205,175
	Books & Supplies	4000-4999	1,774,549	1,136,097	1,152,220	1,168,573
	Services	5000-5999	3,218,438	3,023,244	2,828,941	2,815,161
	Capital Outlay	6000-6599	484,005	-	-	-
	Other Outgo	7100-7299	276,601	289,993	297,653	306,122
	Direct Support/Indirect	7300-7399	(248,299)	(246,945)	(246,914)	(246,793)
	<b>TOTAL EXPENDITURES</b>		<b>36,893,429</b>	<b>36,466,132</b>	<b>37,602,931</b>	<b>38,039,763</b>
<b>C. EXCESS ( DEFICIENCY)</b>			<b>6,038,296</b>	<b>8,000,803</b>	<b>8,038,315</b>	<b>8,792,030</b>
<b>D. OTHER FINANCING SOURCES/USES</b>						
	Interfund Transfers In	8910-8929				
	Interfund Transfers Out	7610-7629	500,000	500,000	500,000	500,000
	Other Sources	8930-8979				
	Other Uses	7630-7699				
	Contributions	8980-8999	(8,684,068)	(8,132,873)	(8,093,486)	(8,294,049)
	<b>TOTAL SOURCES/USES</b>		<b>(9,184,068)</b>	<b>(8,632,873)</b>	<b>(8,593,486)</b>	<b>(8,794,049)</b>
<b>E. NET INCREASE (DECREASE)</b>			<b>(3,145,772)</b>	<b>(632,070)</b>	<b>(555,170)</b>	<b>(2,019)</b>
<b>BEGINNING BALANCE</b>			<b>12,118,447</b>	<b>8,972,675</b>	<b>8,340,605</b>	<b>7,785,435</b>
	Audit adj					
<b>F. RESTATED BEGINNING BALANCE</b>			<b>12,118,447</b>	<b>8,972,675</b>	<b>8,340,605</b>	<b>7,785,435</b>
<b>PROJECTED ENDING BALANCE</b>			<b>8,972,675</b>	<b>8,340,605</b>	<b>7,785,435</b>	<b>7,783,416</b>



Rescue Union School District

Multi-Year Projected Budget

	H 2025-26	L 2026-27	P 2027-28	T 2028-29
	June Update	Budget Adoption	Budget Adoption	Budget Adoption
	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>G. COMPONENTS OF THE ENDING BALANCE:</b>				
<b>a) Nonspendable</b>				
Revolving Cash	5,750	5,750	5,750	5,750
Stores				
Prepaid expenses	-	-		
All Others				
<b>b) Restricted</b>				
<b>c) Committed</b>				
Stabilization Arrangements				
Other Commitments	-	2,862,068	2,337,399	2,296,654
<i>Liability - Compensated Absences</i>		45,356	45,356	45,356
<i>Liability - H/W Prior Year adjust</i>		150,000	150,000	150,000
<i>U/R Lottery - Instr Supplies / Textbook Adopt 1100</i>		815,627	783,825	507,101
<i>MAA - Health services 0101</i>		243	18,118	45,753
<i>Emergency Facility Needs</i>		150,000	150,000	50,000
<i>Safety Improvements</i>		50,000	50,000	25,000
<i>CalPERS/CalSTRS</i>				
<i>SPED residential reserve</i>				
<i>Declining Enrollment Mitigation</i>		1,650,843	1,140,101	1,473,444
<b>d) Assigned</b>				
Assigned Descriptions:	3,385,710	-	-	-
<i>Liability - Compensated Absences</i>	45,356			
<i>Liability - H/W Prior Year adjust</i>	200,000			
<i>U/R Lottery - Instr Supplies / Textbook Adopt</i>	847,429			
<i>MAA - Health services</i>	29,416			
<i>Emergency Facility Needs</i>	132,425			
<i>Safety Improvements</i>	50,000			
<i>CalPERS/CalSTRS</i>				
<i>SPED residential reserve</i>				
<i>Declining Enrollment Mitigation</i>	2,081,084			
<b>e) Unassigned</b>				
Reserve for Economic Uncertainties 10%	5,581,215	5,472,787	5,442,286	5,481,012
Unassigned/Unappropriated				
<b>Ending Fund Balance</b>	<b>8,972,675</b>	<b>8,340,605</b>	<b>7,785,435</b>	<b>7,783,416</b>



# Ending Fund Balance 2026-27

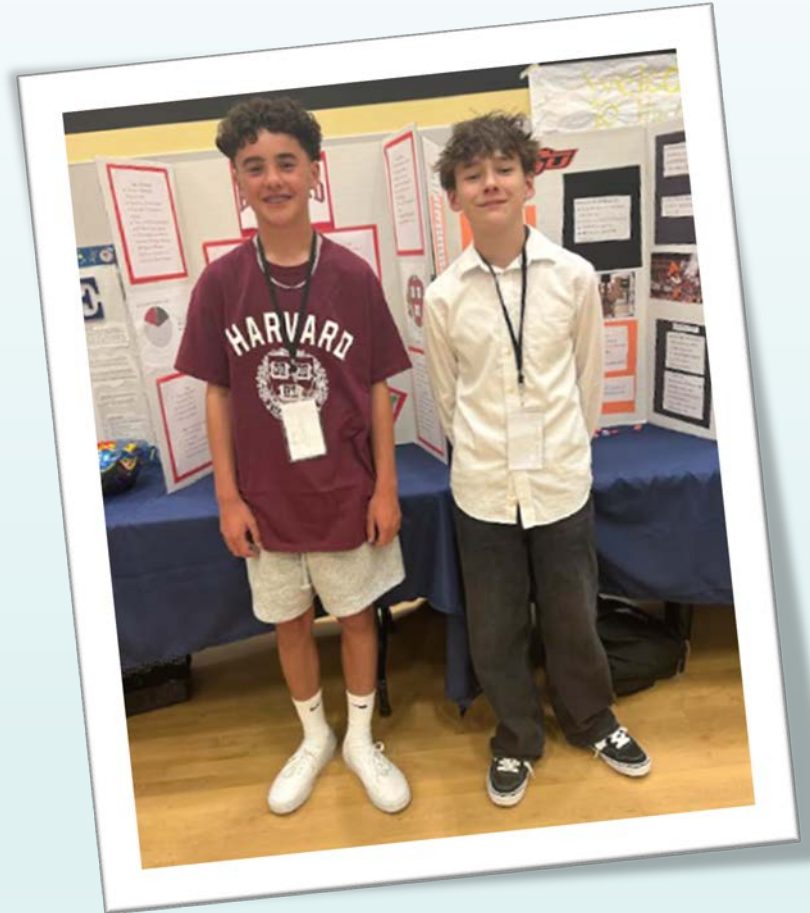
- Committed funds need a board approved resolution
- Resolution will be on the June 16, 2026 board agenda
- 2026-27 committed funds are as follows:

Purpose	Justification	Estimated Amount
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$195,356
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$815,627
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$243
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2026-27 through 2028-29	\$150,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	\$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	
Declining enrollment mitigation	Support maintaining staff during declining enrollment	\$1,650,843



# Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how enrollment may change over summer
- Negotiations





# Questions?



Rescue Union School District

Multi-Year Projected Budget

		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	S
		2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27	2027-28	2027-28	2027-28	2027-28	2028-29	2028-29	2028-29	2028-29
								DIFFERENCE				DIFFERENCE				DIFFERENCE				DIFFERENCE
2026-27 Budget Adoption																				
2025-26 June Update		2nd Interim	2nd Interim	2nd Interim	June Update	June Update	June Update	J - G	Budget Adoption	Budget Adoption	Budget Adoption	N - J	Budget Adoption	Budget Adoption	Budget Adoption	R - N	Budget Adoption	Budget Adoption	Budget Adoption	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
	COLA	2.30%			2.30%				4.31%				2.92%				2.91%			
	LCFF Enrollment	3,541.00			3,565			3,573	3,573				3,577				3,575			
	LCFF ADA	3,393.50			3,427.72			3,429.25	3,429.25				3,433.47				3,433.47			
	UPC %	19.63%			18.56%			17.81%	17.81%				16.44%				16.14%			
<b>A. REVENUE:</b>																				
	LCFF Sources	8010-8099	40,308,440	-	40,308,440	40,232,340	-	40,232,340	(76,100)	41,925,987	-	41,925,987	1,693,647	43,081,494	-	43,081,494	1,155,507	44,307,269	-	44,307,269
	Federal Reven	8100-8299	-	661,018	661,018	-	661,624	661,624	606	-	619,595	619,595	(42,029)	-	614,930	614,930	(4,665)	-	602,659	602,659
	Other State Rd	8300-8599	1,190,082	5,352,686	6,542,769	1,190,082	5,339,921	6,530,003	(12,766)	1,510,845	4,245,160	5,756,005	(773,998)	1,510,845	4,301,077	5,811,922	55,917	1,510,845	4,301,077	5,811,922
	Local Revenue	8600-8799	1,654,058	2,839,843	4,493,901	1,509,303	3,058,641	4,567,944	74,043	1,030,103	3,001,082	4,031,185	(536,759)	1,048,907	3,001,081	4,049,988	18,804	1,013,679	3,001,081	4,014,760
	<b>TOTAL REVENUE</b>		<b>43,152,580</b>	<b>8,853,547</b>	<b>52,006,128</b>	<b>42,931,725</b>	<b>9,060,186</b>	<b>51,991,911</b>	<b>(14,217)</b>	<b>44,466,935</b>	<b>7,865,837</b>	<b>52,332,772</b>	<b>340,861</b>	<b>45,641,246</b>	<b>7,917,088</b>	<b>53,558,334</b>	<b>1,225,562</b>	<b>46,831,793</b>	<b>7,904,817</b>	<b>54,736,610</b>
<b>B. EXPENDITURES:</b>																				
	Certificated Sal	1000-1999	17,739,975	3,168,121	20,908,096	17,753,308	3,188,352	20,941,660	33,564	18,371,523	3,230,079	21,601,602	659,942	18,616,312	3,144,586	21,760,897	159,296	18,906,477	3,114,586	22,021,062
	Classified Sala	2000-2999	6,120,516	3,058,566	9,179,082	6,077,431	2,914,176	8,991,607	(187,476)	6,460,287	3,274,817	9,735,104	743,497	6,732,647	3,213,828	9,946,475	211,371	6,885,049	3,175,524	10,060,573
	Benefits	3000-3999	7,581,206	4,284,687	11,865,893	7,557,396	4,128,185	11,685,581	(180,312)	7,431,934	5,160,943	12,592,877	907,295	8,222,072	4,515,422	12,737,494	144,617	8,205,175	4,515,422	12,720,596
	Books & Suppl	4000-4999	1,613,023	1,283,529	2,896,552	1,774,549	1,492,749	3,267,298	370,746	1,136,097	1,295,131	2,431,228	(836,070)	1,152,220	769,951	1,922,170	(509,058)	1,168,579	775,591	1,944,164
	Services	5000-5999	3,153,052	4,064,073	7,217,126	3,218,438	4,307,974	7,526,412	309,286	3,023,244	2,502,548	5,525,792	(2,000,620)	2,828,941	2,377,955	5,206,897	(318,895)	2,815,161	2,391,172	5,206,333
	Capital Outlay	6000-6599	479,005	274,868	753,873	484,005	219,901	703,905	(49,968)	-	-	-	(703,905)	-	-	-	-	-	-	-
	Other Outgo	7100-7299	268,825	1,842,896	2,111,721	276,601	1,975,621	2,252,222	140,501	289,993	2,112,853	2,402,846	150,624	297,653	2,112,853	2,410,506	7,660	306,122	2,112,853	2,418,975
	Direct Support	7300-7399	(247,494)	197,494	(50,000)	(248,299)	191,766	(56,533)	(6,533)	(246,945)	185,365	(61,580)	(5,047)	(246,914)	185,334	(61,580)	-	(246,793)	185,213	(61,580)
	<b>TOTAL EXPENDITURES</b>		<b>36,708,109</b>	<b>18,174,235</b>	<b>54,882,344</b>	<b>36,893,429</b>	<b>18,418,724</b>	<b>55,312,153</b>	<b>429,809</b>	<b>36,466,132</b>	<b>17,761,737</b>	<b>54,227,869</b>	<b>(1,084,284)</b>	<b>37,602,931</b>	<b>16,319,929</b>	<b>53,922,859</b>	<b>(305,010)</b>	<b>38,039,763</b>	<b>16,270,360</b>	<b>54,310,122</b>
<b>C. EXCESS ( DEFICIENCY)</b>			<b>6,444,471</b>	<b>(9,320,687)</b>	<b>(2,876,216)</b>	<b>6,038,296</b>	<b>(9,358,538)</b>	<b>(3,320,242)</b>	<b>(444,026)</b>	<b>8,000,803</b>	<b>(9,895,900)</b>	<b>(1,895,097)</b>	<b>1,425,145</b>	<b>8,038,315</b>	<b>(8,402,841)</b>	<b>(364,525)</b>	<b>1,530,572</b>	<b>8,792,030</b>	<b>(8,365,542)</b>	<b>426,488</b>
<b>D. OTHER FINANCING SOURCES/USES</b>																				
	Interfund Tran	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interfund Tran	7610-7629	500,000	-	500,000	500,000	-	500,000	-	500,000	500,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000
	Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions	8980-8999	(8,734,062)	8,734,062	-	(8,684,068)	8,684,068	-	(8,132,873)	8,132,873	-	-	(8,093,486)	8,093,486	-	-	(8,294,049)	8,294,049	-	-
	<b>TOTAL SOURCES/USES</b>		<b>(9,234,062)</b>	<b>8,734,062</b>	<b>(500,000)</b>	<b>(9,184,068)</b>	<b>8,684,068</b>	<b>(500,000)</b>	<b>(8,632,873)</b>	<b>8,132,873</b>	<b>(500,000)</b>	<b>-</b>	<b>(8,593,486)</b>	<b>8,093,486</b>	<b>(500,000)</b>	<b>-</b>	<b>(8,794,049)</b>	<b>8,294,049</b>	<b>(500,000)</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE)</b>			<b>(2,789,591)</b>	<b>(586,625)</b>	<b>(3,376,216)</b>	<b>(3,145,772)</b>	<b>(674,470)</b>	<b>(3,820,242)</b>	<b>(444,026)</b>	<b>(632,070)</b>	<b>(1,763,027)</b>	<b>(2,395,097)</b>	<b>1,425,145</b>	<b>(555,170)</b>	<b>(309,355)</b>	<b>(864,525)</b>	<b>1,530,572</b>	<b>(2,019)</b>	<b>(71,493)</b>	<b>(73,512)</b>
<b>BEGINNING BALANCE</b>			<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>-</b>	<b>8,972,675</b>	<b>3,093,047</b>	<b>12,065,722</b>	<b>(3,820,242)</b>	<b>8,340,605</b>	<b>1,330,020</b>	<b>9,670,625</b>	<b>(2,395,097)</b>	<b>7,785,435</b>	<b>1,020,665</b>	<b>8,806,100</b>
	Audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>			<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>-</b>	<b>8,972,675</b>	<b>3,093,047</b>	<b>12,065,722</b>	<b>(3,820,242)</b>	<b>8,340,605</b>	<b>1,330,020</b>	<b>9,670,625</b>	<b>(2,395,097)</b>	<b>7,785,435</b>	<b>1,020,665</b>	<b>8,806,100</b>
<b>PROJECTED ENDING BALANCE</b>			<b>9,328,856</b>	<b>3,180,892</b>	<b>12,509,748</b>	<b>8,972,675</b>	<b>3,093,047</b>	<b>12,065,722</b>	<b>(444,026)</b>	<b>8,340,605</b>	<b>1,330,020</b>	<b>9,670,625</b>	<b>(2,395,097)</b>	<b>7,785,435</b>	<b>1,020,665</b>	<b>8,806,100</b>	<b>(864,525)</b>	<b>7,783,416</b>	<b>949,172</b>	<b>8,732,588</b>

Rescue Union School District

Multi-Year Projected Budget

	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	S
	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	DIFFERENCE	2026-27	2026-27	2026-27	DIFFERENCE	2027-28	2027-28	2027-28	DIFFERENCE	2028-29	2028-29	2028-29	DIFFERENCE
	2nd Interim	2nd Interim	2nd Interim	June Update	June Update	June Update	J - G	Budget Adoption	Budget Adoption	Budget Adoption	N - J	Budget Adoption	Budget Adoption	Budget Adoption	R - N	Budget Adoption	Budget Adoption	Budget Adoption	R - N
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
<b>G. COMPONENTS OF THE ENDING BALANCE:</b>																			
<b>a) Nonspendable</b>																			
Revolving Cash	5,750	-	5,750	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>b) Restricted</b>																			
Expanded Learning Opportunities (ELOP) RS 2600	-	3,180,892	3,180,892	-	3,093,047	3,093,047	(87,845)	-	1,330,020	1,330,020	(1,763,027)	-	1,020,665	1,020,665	(309,355)	-	949,172	949,172	(71,493)
Educator Effectiveness RS 6266	-	260,865	260,865	-	260,861	260,861	(4)	-	68,304	68,304	(192,557)	-	-	-	(68,304)	-	-	-	-
Lottery Instructional Materials RS 6300	-	949,683	949,683	-	949,683	949,683	-	-	457,002	457,002	(492,681)	-	364,322	364,322	(92,681)	-	271,641	271,641	(92,681)
ERMHS RS 6546	-	98,319	98,319	-	96,031	96,031	(2,287)	-	-	-	(96,031)	-	-	-	-	-	-	-	-
CTEIG RS 9054	-	204,286	204,286	-	204,288	204,288	1	-	110,248	110,248	(94,040)	-	16,208	16,208	(94,040)	-	-	-	(16,208)
Early Intervention RS 6547	-	229,074	229,074	-	228,848	228,848	(226)	-	91,726	91,726	(137,122)	-	-	-	(91,726)	-	-	-	-
Student Support & Prof Learning RS 6019	-	853,938	853,938	-	782,993	782,993	(70,945)	-	-	-	(782,993)	-	-	-	-	-	-	-	-
Learning Recovery Emer Grant RS 7435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medi-Cal Billing	-	5,594	5,594	-	5,595	5,595	1	-	1,194	1,194	(4,401)	-	1,794	1,794	599	-	2,393	2,393	599
TUPE	-	2,000	2,000	-	2,000	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-
Arts, Music & Inst Mat'l Block Grant RS 6762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arts & Music In Schools (Prop 28) RS 6770	-	551,695	551,695	-	537,135	537,135	(14,560)	-	573,931	573,931	(137,122)	-	610,727	610,727	(137,122)	-	647,523	647,523	(137,122)
Literacy Screenings Prof Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTO Site Donations	-	25,438	25,438	-	25,614	25,614	176	-	25,614	25,614	-	-	25,614	25,614	-	-	25,614	25,614	-
<b>c) Committed</b>																			
<b>Stabilization Arrangements</b>																			
<b>Other Commitments</b>																			
Liability - Compensated Absences	-	-	-	-	-	-	-	2,862,068	2,862,068	2,862,068	2,862,068	2,337,399	2,337,399	2,337,399	(524,669)	2,296,654	2,296,654	2,296,654	(40,745)
Liability - H/W Prior Year adjust	-	-	-	-	-	-	-	45,356	45,356	45,356	45,356	45,356	45,356	45,356	-	45,356	45,356	45,356	-
U/R Lottery - Instr Supplies / Textbook Adopt 1100	-	-	-	-	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	150,000	150,000	150,000	-
MAA - Health services 0101	-	-	-	-	-	-	-	815,627	815,627	815,627	815,627	783,825	783,825	783,825	507,101	507,101	507,101	507,101	-
Emergency Facility Needs	-	-	-	-	-	-	-	243	243	243	243	18,118	18,118	18,118	45,753	45,753	45,753	45,753	-
Safety Improvements	-	-	-	-	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	50,000	50,000	50,000	-
CalPERS/CalSTRS	-	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	25,000	25,000	25,000	-
SPED residential reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Declining Enrollment Mitigation	-	-	-	-	-	-	-	1,650,843	1,650,843	1,650,843	-	1,140,101	1,140,101	1,140,101	-	1,473,444	1,473,444	1,473,444	-
<b>d) Assigned</b>																			
<b>Assigned Descriptions:</b>																			
Liability - Compensated Absences	45,356	-	45,356	45,356	-	45,356	-	-	-	-	(45,356)	-	-	-	-	-	-	-	-
Liability - H/W Prior Year adjust	200,000	-	200,000	200,000	-	200,000	-	-	-	-	(200,000)	-	-	-	-	-	-	-	-
U/R Lottery - Instr Supplies / Textbook Adopt	998,931	-	998,931	847,429	-	847,429	(151,502)	-	-	-	(847,429)	-	-	-	-	-	-	-	-
MAA - Health services	29,416	-	29,416	29,416	-	29,416	1	-	-	-	(29,416)	-	-	-	-	-	-	-	-
Emergency Facility Needs	132,425	-	132,425	132,425	-	132,425	-	-	-	-	(132,425)	-	-	-	-	-	-	-	-
Safety Improvements	50,000	-	50,000	50,000	-	50,000	-	-	-	-	(50,000)	-	-	-	-	-	-	-	-
CalPERS/CalSTRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPED residential reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Declining Enrollment Mitigation	2,328,744	-	2,328,744	2,081,084	-	2,081,084	(247,660)	-	-	-	(2,081,084)	-	-	-	-	-	-	-	-
<b>e) Unassigned</b>																			
Reserve for Economic Uncertainties 10%	5,538,234	-	5,538,234	5,581,215	-	5,581,215	42,981	5,472,787	-	5,472,787	(108,428)	5,442,286	-	5,442,286	(30,501)	5,481,012	-	5,481,012	38,726
Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	9,328,856	3,180,892	12,509,748	8,972,675	3,093,047	12,065,722	(444,026)	8,340,605	1,330,020	9,670,625	(7,580,631)	7,785,435	1,020,665	8,806,100	(1,210,677)	7,783,416	949,172	8,732,588	(181,802)
REU	10.0%		10.0%	10.0%		10.0%		10.0%		10.0%		10.0%		10.0%		10.0%		10.0%	

ALL FUNDS SUMMARY 2025-26

JUNE UPDATE

	01	13	25	35	40	49	51	52	
2025-26	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>			<i>2017 COP / Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>2017 COP</i>	
Revenues	51,991,911	2,715,600	598,000	128,000	50,000	190,000	2,239,123	-	57,912,634
Expenditures	55,312,153	2,395,564	80,120	1,824,181	940,000	30,000	2,199,123	349,413	63,130,554
Excess/Deficiencies	(3,320,242)	320,036	517,881	(1,696,181)	(890,000)	160,000	40,000	(349,413)	(5,217,919)
Transfers In					500,000			352,413	852,413
Transfers Out	500,000					352,413			852,413
Other Sources									
Net Increase/Decrease	(3,820,242)	320,036	517,881	(1,696,181)	(390,000)	(192,413)	40,000	3,000	(5,217,919)
Beginning Balance	15,885,964	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	40,063,626
<b>Ending Balance</b>	<b>12,065,722</b>	<b>3,727,217</b>	<b>1,467,156</b>	<b>2,394,823</b>	<b>1,185,910</b>	<b>11,349,032</b>	<b>2,652,846</b>	<b>3,000</b>	<b>34,845,707</b>

ALL FUNDS SUMMARY 2026-27  
ADOPTED BUDGET

	01	13	25	35	40	49	51	52	
2026-27	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>			<i>2017 COP / Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>2017 COP</i>	
Revenues	52,332,772	2,663,000	525,000	90,000	25,000	175,000	2,239,123	-	58,049,895
Expenditures	54,227,869	2,449,863	72,716	5,000	-	30,000	2,199,123	349,413	59,333,984
Excess/Deficiencies	(1,895,097)	213,137	452,284	85,000	25,000	145,000	40,000	(349,413)	(1,284,089)
Transfers In					500,000			350,000	850,000
Transfers Out	500,000					350,000			850,000
Other Sources									
Net Increase/Decrease	(2,395,097)	213,137	452,284	85,000	525,000	(205,000)	40,000	588	(1,284,089)
Beginning Balance	12,065,722	3,727,217	1,467,156	2,394,823	1,185,910	11,349,032	2,652,846	3,000	34,845,707
<b>Ending Balance</b>	<b>9,670,625</b>	<b>3,940,354</b>	<b>1,919,439</b>	<b>2,479,823</b>	<b>1,710,910</b>	<b>11,144,032</b>	<b>2,692,846</b>	<b>3,588</b>	<b>33,561,618</b>

Cashflow Worksheet  
2026-2027  
GENERAL FUND

Rescue School District

		Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget
			July	August	September	October	November	December	January	February	March	April	May	June	Accruals			
<b>ACTUALS THROUGH THE MONTH OF</b>																		
<b>(Enter Month Name):</b>																		
<b>A. BEGINNING CASH</b>	9110		12,309,622	12,508,621	9,648,699	10,429,142	9,114,432	8,146,617	14,039,168	12,690,257	10,696,929	10,973,398	14,548,819	10,726,326				
<b>B. RECEIPTS</b>																		
<b>LCFF Sources</b>																		
Principal Apportionment	8010-8019		868,167	868,167	3,752,302	1,562,700	1,562,700	3,752,302	1,562,700	1,562,700	3,752,302	1,562,700	1,562,700	3,752,302	0	0	26,121,742	26,121,742
Property Taxes	8020-8079		0	6,542	316,198	662,172	860,089	6,569,577	377,001	301,931	334,112	5,574,979	323,473	552,971	0	0	15,879,044	15,879,044
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(63,350)	0	(11,449)	0	0	(74,799)	(74,799)	
Federal Revenue	8100-8299		2,422	0	52,050	0	28,717	52,050	2,304	173,688	138,413	0	2,808	3,921	163,223	0	619,595	619,595
Other State Revenue	8300-8599		37,454	37,454	67,417	67,417	67,417	67,417	228,892	67,417	67,417	228,892	67,417	4,172,342	579,050	0	5,756,005	5,756,005
Other Local Revenue	8600-8799		149,422	166,406	318,010	340,199	308,559	340,447	307,383	305,962	394,078	331,320	298,813	689,830	30,550	0	3,980,978	3,980,978
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>			1,057,465	1,078,568	4,505,977	2,632,488	2,827,482	10,781,794	2,478,279	2,411,699	4,622,973	7,697,890	2,255,211	9,159,917	772,822	0	52,282,565	52,282,565
<b>C. DISBURSEMENTS</b>																		
Certificated Salaries	1000-1999		242,501	1,952,441	1,995,673	2,003,980	2,101,195	2,338,559	2,081,171	2,061,090	2,100,992	2,089,323	2,075,133	559,545	0	0	21,601,602	21,601,602
Classified Salaries	2000-2999		418,658	768,334	813,725	801,455	813,325	874,164	816,854	899,168	847,465	845,818	830,081	1,006,057	0	0	9,735,104	9,735,104
Employee Benefits	3000-3999		251,390	925,381	952,456	933,141	985,888	1,049,007	974,455	995,037	985,827	981,098	978,567	2,580,629	0	0	12,592,877	12,592,877
Books & Supplies	4000-4999		122,106	422,521	310,041	167,432	108,465	179,562	112,911	113,786	138,800	89,014	232,094	434,495	0	0	2,431,228	2,431,228
Services	5000-5999		96,183	449,051	324,960	628,777	335,696	379,768	345,759	406,845	560,464	434,916	365,174	1,198,200	0	0	5,525,792	5,525,792
Capital Outlay	6000-6999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	2,464,426	0	0	2,464,426	2,464,426
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	500,000	0	0	500,000	500,000
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>			1,130,838	4,517,728	4,396,855	4,534,785	4,344,568	4,821,059	4,331,150	4,475,926	4,633,549	4,440,169	4,481,049	8,743,352	0	0	54,851,029	54,851,029
<b>D. BALANCE SHEET TRANSACTIONS</b>																		
<b>ASSETS</b>																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	(5,050)	0	(5,050)	
Accounts Receivable	9200-9299		321,483	343,871	343,871	573,545	222,257	0	229,673	0	0	0	0	(0)	0	0	2,034,700	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	394	56	0	0	0	0	(1,940)	0	(16,923)	(10,908)	29,321	0	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Assets</b>			321,483	344,265	343,928	573,545	222,257	0	229,673	(1,940)	0	(16,923)	(10,908)	29,321	(5,050)	0	2,029,650	
<b>LIABILITIES</b>																		
Accounts Payable	9500-9599		49,111	(234,972)	(327,394)	(14,042)	(327,015)	68,183	(274,286)	(72,839)	(287,046)	(334,623)	1,585,746	169,175	0	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Liabilities</b>			49,111	(234,972)	(327,394)	(14,042)	(327,015)	68,183	(274,286)	(72,839)	(287,046)	(334,623)	1,585,746	169,175	0	0	0	0
<b>NON-OPERATING</b>																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			272,372	579,237	671,322	587,586	549,271	(68,183)	503,959	70,899	287,046	317,700	(1,596,654)	(139,855)	(5,050)	0	2,029,650	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			198,999	(2,859,923)	780,444	(1,314,711)	(967,815)	5,892,552	(1,348,912)	(1,993,328)	276,470	3,575,420	(3,822,493)	276,710	767,772	0	(538,814)	(2,568,464)
<b>F. ENDING CASH (A + E)</b>			12,508,621	9,648,699	10,429,142	9,114,432	8,146,617	14,039,168	12,690,257	10,696,929	10,973,398	14,548,819	10,726,326	11,003,036				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>																	11,770,809	

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
2) Federal Revenue		8100-8299	0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
3) Other State Revenue		8300-8599	1,190,082.37	5,339,921.21	6,530,003.58	1,510,845.02	4,245,160.18	5,756,005.20	-11.9%
4) Other Local Revenue		8600-8799	1,509,303.37	3,058,640.58	4,567,943.95	1,030,102.93	3,001,081.74	4,031,184.67	-11.8%
5) TOTAL, REVENUES			42,931,725.74	9,060,185.87	51,991,911.61	44,466,934.95	7,865,837.05	52,332,772.00	0.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	17,753,308.00	3,188,352.00	20,941,660.00	18,371,522.78	3,230,079.09	21,601,601.87	3.2%
2) Classified Salaries		2000-2999	6,077,430.97	2,914,175.79	8,991,606.76	6,460,287.31	3,274,816.93	9,735,104.24	8.3%
3) Employee Benefits		3000-3999	7,557,396.16	4,128,185.29	11,685,581.45	7,431,933.51	5,160,943.21	12,592,876.72	7.8%
4) Books and Supplies		4000-4999	1,774,549.40	1,492,748.88	3,267,298.28	1,136,097.12	1,295,131.21	2,431,228.33	-25.6%
5) Services and Other Operating Expenditures		5000-5999	3,218,437.98	4,307,974.04	7,526,412.02	3,023,243.69	2,502,548.30	5,525,791.99	-26.6%
6) Capital Outlay		6000-6999	484,004.59	219,900.74	703,905.33	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(248,299.03)	191,766.03	(56,533.00)	(246,945.38)	185,365.38	(61,580.00)	8.9%
9) TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,038,296.67	(9,358,537.90)	(3,320,241.23)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	-42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,145,771.41)	(674,469.82)	(3,820,241.23)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	-37.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
2) Ending Balance, June 30 (E + F1e)			8,972,675.82	3,093,047.05	12,065,722.87	8,340,605.63	1,330,020.09	9,670,625.72	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	388,859.49	0.00	388,859.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,093,047.05	3,093,047.05	0.00	1,330,020.09	1,330,020.09	-57.0%
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	2,046,442.00	0.00	2,046,442.00	New
Liability - Compensated Absences	0000	9760			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year Adjust	0000	9760			0.00	150,000.00		150,000.00	
MAA - Health Services	0000	9760			0.00	243.00		243.00	
Emergency Facility Needs	0000	9760			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9760			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9760			0.00	1,650,843.00		1,650,843.00	
d) Assigned									
Other Assignments		9780	3,385,709.86	0.00	3,385,709.86	815,626.72	0.00	815,626.72	-75.9%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
MAA - Health Services	0000	9780	29,416.00		29,416.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	2,081,084.00		2,081,084.00			0.00	
Instructional Supplies/Textbook Adoption	1100	9780	847,428.86		847,428.86			0.00	
Instructional Supplies/Textbook Adoption	1100	9780			0.00	815,626.72		815,626.72	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,192,356.47	0.00	5,192,356.47	5,478,536.91	0.00	5,478,536.91	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									

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)	
a) in County Treasury		9110	15,816,992.26	(2,303,033.77)	13,513,958.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,750.00	0.00	5,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	637,479.02	637,479.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	388,859.49	0.00	388,859.49				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,211,601.75	(1,665,554.75)	14,546,047.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	573,749.86	48,147.71	621,897.57				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			573,749.87	48,147.71	621,897.58				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			15,637,851.88	(1,713,702.46)	13,924,149.42				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	16,329,134.00	0.00	16,329,134.00	17,363,333.00	0.00	17,363,333.00	6.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Protection Account State Aid - Current Year		8012	8,169,742.00	0.00	8,169,742.00	8,758,409.00	0.00	8,758,409.00	7.2%
State Aid - Prior Years		8019	(69,018.00)	0.00	(69,018.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,033.00	0.00	82,033.00	82,033.00	0.00	82,033.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,179,568.00	0.00	14,179,568.00	14,179,568.00	0.00	14,179,568.00	0.0%
Unsecured Roll Taxes		8042	309,717.00	0.00	309,717.00	309,717.00	0.00	309,717.00	0.0%
Prior Years' Taxes		8043	16,955.00	0.00	16,955.00	16,955.00	0.00	16,955.00	0.0%
Supplemental Taxes		8044	215,319.00	0.00	215,319.00	215,319.00	0.00	215,319.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,075,452.00	0.00	1,075,452.00	1,075,452.00	0.00	1,075,452.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,308,902.00	0.00	40,308,902.00	42,000,786.00	0.00	42,000,786.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(76,562.00)	0.00	(76,562.00)	(74,799.00)	0.00	(74,799.00)	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	332,557.00	332,557.00	0.00	341,761.00	341,761.00	2.8%
Special Education Discretionary Grants		8182	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	1,380.73	1,380.73	0.00	1,380.73	1,380.73	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		162,314.98	162,314.98		146,025.00	146,025.00	-10.0%
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		75,161.41	75,161.41		62,175.00	62,175.00	-17.3%
Title III, Immigrant Student Program	4201	8290		4,772.26	4,772.26		2,306.40	2,306.40	-51.7%
Title III, English Learner Program	4203	8290		27,026.42	27,026.42		11,535.00	11,535.00	-57.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,229.28	15,229.28		11,230.00	11,230.00	-26.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	132,865.00	0.00	132,865.00	306,691.65	0.00	306,691.65	130.8%
Lottery - Unrestricted and Instructional Materials		8560	645,896.37	256,101.45	901,997.82	645,896.37	256,101.45	901,997.82	0.0%
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%

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)	
Expanded Learning Opportunities Program (ELO-P)	2600	8590		726,842.00	726,842.00		749,083.00	749,083.00	3.1%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		495,546.00	495,546.00		495,546.00	495,546.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	411,321.00	3,861,431.76	4,272,752.76	558,257.00	2,744,429.73	3,302,686.73	-22.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,190,082.37</b>	<b>5,339,921.21</b>	<b>6,530,003.58</b>	<b>1,510,845.02</b>	<b>4,245,160.18</b>	<b>5,756,005.20</b>	<b>-11.9%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	144,590.27	0.00	144,590.27	190,000.00	0.00	190,000.00	31.4%
Interest		8660	422,415.02	0.00	422,415.02	480,000.00	0.00	480,000.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,223.00)	0.00	(4,223.00)	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)	
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	100,805.75	0.00	100,805.75	100,805.75	0.00	100,805.75	0.0%
Interagency Services		8677	0.00	11,100.00	11,100.00	0.00	11,100.00	11,100.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	845,715.33	1,022,440.44	1,868,155.77	259,297.18	199,613.74	458,910.92	-75.4%
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		2,025,100.14	2,025,100.14		2,790,368.00	2,790,368.00	37.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,509,303.37</b>	<b>3,058,640.58</b>	<b>4,567,943.95</b>	<b>1,030,102.93</b>	<b>3,001,081.74</b>	<b>4,031,184.67</b>	<b>-11.8%</b>
<b>TOTAL, REVENUES</b>			<b>42,931,725.74</b>	<b>9,060,185.87</b>	<b>51,991,911.61</b>	<b>44,466,934.95</b>	<b>7,865,837.05</b>	<b>52,332,772.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	14,981,385.00	2,110,019.00	17,091,404.00	15,455,596.59	2,159,381.91	17,614,978.50	3.1%
Certificated Pupil Support Salaries		1200	815,719.00	600,824.00	1,416,543.00	914,360.65	578,581.37	1,492,942.02	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,866,309.00	350,249.00	2,216,558.00	1,911,670.54	364,855.81	2,276,526.35	2.7%
Other Certificated Salaries		1900	89,895.00	127,260.00	217,155.00	89,895.00	127,260.00	217,155.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>17,753,308.00</b>	<b>3,188,352.00</b>	<b>20,941,660.00</b>	<b>18,371,522.78</b>	<b>3,230,079.09</b>	<b>21,601,601.87</b>	<b>3.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	473,436.56	1,748,053.01	2,221,489.57	602,072.29	2,013,383.04	2,615,455.33	17.7%
Classified Support Salaries		2200	2,803,904.41	950,183.88	3,754,088.29	2,969,175.18	1,049,833.77	4,019,008.95	7.1%

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)	
Classified Supervisors' and Administrators' Salaries		2300	505,666.00	70,169.00	575,835.00	546,026.00	73,361.25	619,387.25	7.6%
Clerical, Technical and Office Salaries		2400	1,437,480.00	106,005.70	1,543,485.70	1,477,563.52	104,991.96	1,582,555.48	2.5%
Other Classified Salaries		2900	856,944.00	39,764.20	896,708.20	865,450.32	33,246.91	898,697.23	0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,077,430.97</b>	<b>2,914,175.79</b>	<b>8,991,606.76</b>	<b>6,460,287.31</b>	<b>3,274,816.93</b>	<b>9,735,104.24</b>	<b>8.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,363,873.50	2,631,635.42	5,995,508.92	2,878,326.74	3,388,207.00	6,266,533.74	4.5%
PERS		3201-3202	1,458,936.66	602,148.13	2,061,084.79	1,546,558.00	800,138.00	2,346,696.00	13.9%
OASDI/Medicare/Alternative		3301-3302	729,899.00	272,053.25	1,001,952.25	763,993.88	288,553.53	1,052,547.41	5.0%
Health and Welfare Benefits		3401-3402	1,322,605.00	483,527.89	1,806,132.89	1,546,617.59	540,347.55	2,086,965.14	15.5%
Unemployment Insurance		3501-3502	12,164.00	3,097.61	15,261.61	12,584.12	3,227.59	15,811.71	3.6%
Workers' Compensation		3601-3602	352,473.00	89,827.99	442,300.99	364,949.16	93,676.76	458,625.92	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	317,445.00	45,895.00	363,340.00	318,904.02	46,792.78	365,696.80	0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,557,396.16</b>	<b>4,128,185.29</b>	<b>11,685,581.45</b>	<b>7,431,933.51</b>	<b>5,160,943.21</b>	<b>12,592,876.72</b>	<b>7.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	645,170.34	563,815.40	1,208,985.74	0.00	876,372.00	876,372.00	-27.5%
Books and Other Reference Materials		4200	5,370.43	70,090.11	75,460.54	5,385.84	0.00	5,385.84	-92.9%
Materials and Supplies		4300	874,298.54	798,534.23	1,672,832.77	877,951.19	383,219.21	1,261,170.40	-24.6%
Noncapitalized Equipment		4400	249,710.09	60,309.14	310,019.23	252,760.09	35,540.00	288,300.09	-7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,774,549.40</b>	<b>1,492,748.88</b>	<b>3,267,298.28</b>	<b>1,136,097.12</b>	<b>1,295,131.21</b>	<b>2,431,228.33</b>	<b>-25.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%
Travel and Conferences		5200	84,050.00	180,486.40	264,536.40	67,780.00	53,410.00	121,190.00	-54.2%
Dues and Memberships		5300	56,969.00	810.00	57,779.00	56,999.00	510.00	57,509.00	-0.5%
Insurance		5400 - 5499	516,649.85	41,102.74	557,752.59	457,679.87	35,969.77	493,649.64	-11.5%
Operations and Housekeeping Services		5500	1,751,200.00	2,000.00	1,753,200.00	1,571,354.00	2,040.00	1,573,394.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,954.53	484,557.37	662,511.90	180,730.53	441,175.97	621,906.50	-6.1%
Transfers of Direct Costs		5710	(164,575.75)	164,575.75	0.00	(63,240.00)	63,240.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,000.00)	12,000.00	0.00	(12,320.00)	12,000.00	(320.00)	New
Professional/Consulting Services and Operating Expenditures		5800 - 5899	632,806.35	3,378,609.78	4,011,416.13	588,863.61	1,850,367.56	2,439,231.17	-39.2%
Communications		5900	175,384.00	650.00	176,034.00	175,396.68	653.00	176,049.68	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, SERVICES AND OTHER OPERATING EXPENDITURES			3,218,437.98	4,307,974.04	7,526,412.02	3,023,243.69	2,502,548.30	5,525,791.99	-26.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	96,198.08	96,198.08	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	115,821.00	115,821.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	479,004.59	7,881.66	486,886.25	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			484,004.59	219,900.74	703,905.33	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	276,601.00	1,898,322.00	2,174,923.00	289,993.00	2,035,554.00	2,325,547.00	6.9%
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	77,299.00	77,299.00	0.00	77,299.00	77,299.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 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)			276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(191,766.03)	191,766.03	0.00	(185,365.38)	185,365.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,533.00)	0.00	(56,533.00)	(61,580.00)	0.00	(61,580.00)	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(248,299.03)	191,766.03	(56,533.00)	(246,945.38)	185,365.38	(61,580.00)	8.9%
TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	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			(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
2) Federal Revenue		8100-8299	0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
3) Other State Revenue		8300-8599	1,190,082.37	5,339,921.21	6,530,003.58	1,510,845.02	4,245,160.18	5,756,005.20	-11.9%
4) Other Local Revenue		8600-8799	1,509,303.37	3,058,640.58	4,567,943.95	1,030,102.93	3,001,081.74	4,031,184.67	-11.8%
5) TOTAL, REVENUES			42,931,725.74	9,060,185.87	51,991,911.61	44,466,934.95	7,865,837.05	52,332,772.00	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		22,115,191.53	11,001,769.83	33,116,961.36	21,821,303.82	10,516,836.35	32,338,140.17	-2.4%
2) Instruction - Related Services	2000-2999		4,276,323.75	986,518.76	5,262,842.51	4,346,078.60	898,844.94	5,244,923.54	-0.3%
3) Pupil Services	3000-3999		3,628,933.03	1,864,027.33	5,492,960.36	3,460,018.76	2,005,538.69	5,465,557.45	-0.5%
4) Ancillary Services	4000-4999		135,604.00	187,610.69	323,214.69	135,810.00	102,435.00	238,245.00	-26.3%
5) Community Services	5000-5999		2,500.00	1,638.80	4,138.80	2,550.00	1,638.80	4,188.80	1.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,614,060.20	297,415.03	2,911,475.23	2,645,022.42	288,064.68	2,933,087.10	0.7%
8) Plant Services	8000-8999		3,844,215.56	2,104,122.33	5,948,337.89	3,765,355.43	1,835,525.66	5,600,881.09	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
10) TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,038,296.67	(9,358,537.90)	(3,320,241.23)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	-42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,145,771.41)	(674,469.82)	(3,820,241.23)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	-37.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
2) Ending Balance, June 30 (E + F1e)			8,972,675.82	3,093,047.05	12,065,722.87	8,340,605.63	1,330,020.09	9,670,625.72	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	388,859.49	0.00	388,859.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,093,047.05	3,093,047.05	0.00	1,330,020.09	1,330,020.09	-57.0%
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	2,046,442.00	0.00	2,046,442.00	New
Liability - Compensated Absences	0000	9760			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year Adjust	0000	9760			0.00	150,000.00		150,000.00	
MAA - Health Services	0000	9760			0.00	243.00		243.00	
Emergency Facility Needs	0000	9760			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9760			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9760			0.00	1,650,843.00		1,650,843.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,385,709.86	0.00	3,385,709.86	815,626.72	0.00	815,626.72	-75.9%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
MAA - Health Services	0000	9780	29,416.00		29,416.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	2,081,084.00		2,081,084.00			0.00	
Instructional Supplies/Textbook Adoption	1100	9780	847,428.86		847,428.86			0.00	
Instructional Supplies/Textbook Adoption	1100	9780			0.00	815,626.72		815,626.72	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,192,356.47	0.00	5,192,356.47	5,478,536.91	0.00	5,478,536.91	5.5%
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	260,861.17	68,304.30
6019	Student Support and Professional Development Discretionary Block Grant	782,993.21	0.00
6300	Lottery: Instructional Materials	949,682.69	457,002.14
6546	Mental Health-Related Services	96,031.18	0.00
6547	Special Education Early Intervention Preschool Grant	228,847.84	91,726.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	537,134.57	573,930.76
9010	Other Restricted Local	237,496.39	139,056.63
Total, Restricted Balance		3,093,047.05	1,330,020.09

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):	3,405	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	3,423	3,426		
Charter School				
<b>Total ADA</b>	<b>3,423</b>	<b>3,426</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	3,381	3,401		
Charter School				
<b>Total ADA</b>	<b>3,381</b>	<b>3,401</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	3,398	3,404		
Charter School		0		
<b>Total ADA</b>	<b>3,398</b>	<b>3,404</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	3,405			
Charter School	0			
<b>Total ADA</b>	<b>3,405</b>			

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**1B. Comparison of District ADA to the Standard**

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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	3,518	3,512		
Charter School				
<b>Total Enrollment</b>	<b>3,518</b>	<b>3,512</b>	<b>0.2%</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	3,459	3,549		
Charter School				
<b>Total Enrollment</b>	<b>3,459</b>	<b>3,549</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	3,541	3,541		
Charter School				
<b>Total Enrollment</b>	<b>3,541</b>	<b>3,541</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	3,547			
Charter School				
<b>Total Enrollment</b>	<b>3,547</b>			

**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	3,355	3,512	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,355</b>	<b>3,512</b>	<b>95.5%</b>
Second Prior Year (2024-25)			
District Regular	3,398	3,549	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>3,398</b>	<b>3,549</b>	<b>95.8%</b>
First Prior Year (2025-26)			
District Regular	3,399	3,541	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,399</b>	<b>3,541</b>	<b>96.0%</b>
Historical Average Ratio:			95.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.3%</b>

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	3,405	3,547		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,405</b>	<b>3,547</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2027-28)				
District Regular	3,409	3,551		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,409</b>	<b>3,551</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2028-29)				
District Regular	3,407	3,549		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,407</b>	<b>3,549</b>	<b>96.0%</b>	<b>Met</b>

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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	3,427.91	3,429.44	3,433.47	3,433.47
b. Prior Year ADA (Funded)		3,427.91	3,429.44	3,433.47
c. Difference (Step 1a minus Step 1b)		1.53	4.03	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.04%	.12%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		41,925,987.00	43,081,494.00	44,307,269.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		.04%	.12%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-0.96% to 1.04%</b>	<b>-0.88% to 1.12%</b>	<b>-1.00% to 1.00%</b>

**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)	15,879,044.00	15,879,044.00	15,879,044.00	15,879,044.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	40,377,920.00	42,000,786.00	43,156,201.00	44,381,976.00
District's Projected Change in LCFF Revenue:		4.02%	2.75%	2.84%
<b>LCFF Revenue Standard</b>		<b>-0.96% to 1.04%</b>	<b>-0.88% to 1.12%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

INCREASING COLA'S AND FAIRLY STEADY ADA LEVELS ARE RESULTING IN THE LCFF INCREASES YOU SEE ABOVE.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Third Prior Year (2023-24)	29,196,751.67	34,129,984.68	85.5%	
Second Prior Year (2024-25)	29,689,236.48	33,672,079.81	88.2%		
First Prior Year (2025-26)	31,388,135.13	36,893,429.07	85.1%		
		Historical Average Ratio:	86.3%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%	
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>		<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>	

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Budget Year (2026-27)	32,263,743.60	36,466,132.03	88.5%	
1st Subsequent Year (2027-28)	33,571,031.00	37,602,931.00	89.3%		Not Met
2nd Subsequent Year (2028-29)	33,996,700.00	38,039,763.00	89.4%		Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

Increases to Salaries and Benefits.

**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):	.04%	.12%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.96% to 10.04%</b>	<b>-9.88% to 10.12%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.96% to 5.04%	-4.88% to 5.12%	-5.00% to 5.00%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	661,624.08		
Budget Year (2026-27)	619,595.13	(6.35%)	Yes
1st Subsequent Year (2027-28)	614,930.00	(.75%)	No
2nd Subsequent Year (2028-29)	602,995.00	(1.94%)	No

**Explanation:**  
(required if Yes)

Assuming Federal Budget reductions in out years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2025-26)	6,530,003.58		
Budget Year (2026-27)	5,756,005.20	(11.85%)	Yes
1st Subsequent Year (2027-28)	5,811,922.00	.97%	No
2nd Subsequent Year (2028-29)	5,811,922.00	0.00%	No

**Explanation:**  
(required if Yes)

Not receiving 1x funds in 26-27 like we received in 25-26 and spending the balance of some of the 1x funds in 25-26 with no more carryover.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2025-26)	4,567,943.95		
Budget Year (2026-27)	4,031,184.67	(11.75%)	Yes
1st Subsequent Year (2027-28)	4,049,988.00	.47%	No
2nd Subsequent Year (2028-29)	4,014,760.00	(.87%)	No

**Explanation:**  
(required if Yes)

Removed donations in the out years.

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

First Prior Year (2025-26)	3,267,298.28		
Budget Year (2026-27)	2,431,228.33	(25.59%)	Yes
1st Subsequent Year (2027-28)	1,922,170.00	(20.94%)	Yes
2nd Subsequent Year (2028-29)	1,944,164.00	1.14%	No

**Explanation:**  
(required if Yes)

Curriculum adoptions in 25-26 and 26-27.

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

First Prior Year (2025-26)	7,526,412.02		
Budget Year (2026-27)	5,525,791.99	(26.58%)	Yes
1st Subsequent Year (2027-28)	5,206,897.00	(5.77%)	Yes
2nd Subsequent Year (2028-29)	5,206,333.00	(.01%)	No

**Explanation:**  
(required if Yes)

Reduced out-sourced companies for SPED .

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

First Prior Year (2025-26)	11,759,571.61		
Budget Year (2026-27)	10,406,785.00	(11.50%)	Not Met
1st Subsequent Year (2027-28)	10,476,840.00	.67%	Met
2nd Subsequent Year (2028-29)	10,429,677.00	(.45%)	Met

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

First Prior Year (2025-26)	10,793,710.30		
Budget Year (2026-27)	7,957,020.32	(26.28%)	Not Met
1st Subsequent Year (2027-28)	7,129,067.00	(10.41%)	Not Met
2nd Subsequent Year (2028-29)	7,150,497.00	.30%	Met

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

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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.

<b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)	Assuming Federal Budget reductions in out years.
<b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)	Not receiving 1x funds in 26-27 like we received in 25-26 and spending the balance of some of the 1x funds in 25-26 with no more carryover.
<b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)	Removed donations in the out years.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)	Curriculum adoptions in 25-26 and 26-27.
<b>Explanation:</b> <b>Services and Other Exps</b> (linked from 6B if NOT met)	Reduced out-sourced companies for SPED .

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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)	52,588,507.15			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	52,588,507.15	1,577,655.21	1,834,977.66	Met

<sup>1</sup> 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:

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	5,146,949.80	5,121,056.79	5,192,356.47
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	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	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,146,949.80	5,121,056.79	5,192,356.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	51,469,498.28	50,880,759.85	55,812,152.84
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)	51,469,498.28	50,880,759.85	55,812,152.84
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.1%	9.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.3%</b>	<b>3.4%</b>	<b>3.1%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	2,026,938.64	34,892,646.56	N/A	Met
Second Prior Year (2024-25)	850,204.59	34,464,704.46	N/A	Met
First Prior Year (2025-26)	(3,145,771.41)	37,393,429.07	8.4%	Not Met
Budget Year (2026-27) (Information only)	(632,070.19)	36,966,132.03		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

IN 2025-26 WE HAD A LARGE CURRICULUM ADOPTION AND WE DID NOT HAVE THE SAVINGS FROM THE SOLAR INSTALLATIONS THAT WE WERE PROJECTING FOR 25-26. WE WILL SEE THE SAVINGS IN 2026-27.

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	8,316,000.02	9,241,304.00	N/A	Met
Second Prior Year (2024-25)	8,580,767.46	11,268,242.64	N/A	Met
First Prior Year (2025-26)	8,580,767.46	12,118,447.23	N/A	Met
Budget Year (2026-27) (Information only)	8,972,675.82			

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

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	12,309,622.00	Met

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

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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)

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**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	3,405	3,409	3,407
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,727,869.15	54,422,859.00	54,810,122.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	54,727,869.15	54,422,859.00	54,810,122.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,641,836.07	1,632,685.77	1,644,303.66
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>1,641,836.07</b>	<b>1,632,685.77</b>	<b>1,644,303.66</b>

**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	2,678,168.00	2,637,423.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,478,536.91	5,442,286.00	5,481,012.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	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		
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)	5,478,536.91	8,120,454.00	8,118,435.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.01%	14.92%	14.81%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>1,641,836.07</b>	<b>1,632,685.77</b>	<b>1,644,303.66</b>
	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**

DATAENTRY: 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?

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?

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?

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)?

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2025-26)	(8,684,068.08)			
Budget Year (2026-27)	(8,132,873.11)	(551,194.97)	(6.3%)	Met
1st Subsequent Year (2027-28)	(8,093,486.00)	(39,387.11)	(.5%)	Met
2nd Subsequent Year (2028-29)	(8,294,049.00)	200,563.00	2.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2025-26)	500,000.00			
Budget Year (2026-27)	500,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	500,000.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

PAYMENTS FOR ONE OF OUR BONDS DID NOT BEGIN UNTIL 2025-26. REVENUES FOR THESE PAYMENTS ARE BUILT INTO THE COUNTY'S SECURED TAX ROLLS. ALL IS WELL.

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

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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)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	187.00	187.00	187.00	187.00

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 09, 2026
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 16, 2026
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 16, 2026
--------------

4. Period covered by the agreement:

Begin Date:	Jul 01, 2026	End Date:	Jun 30, 2027
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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

438,092		
---------	--	--

% change in salary schedule from prior year

2.0%
------

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

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

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

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


**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:

No		

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
	416,509	461,885

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	174.00	179.00	179.00	179.00

**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)?

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**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	115,545		
		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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	896,566	896,566	896,566
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:

--

**Classified (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		163,764	158,148,147
3.	Percent change in step & column over prior year			

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

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

**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.):

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**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	34.00	34.88	34.88	34.88

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes
-----

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)
Yes	Yes	Yes	Yes
	110,480	112,339	113,039

Negotiations Not Settled

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

--

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**

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
	47,607	32,024

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

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

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

Jun 16, 2026
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**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.

<p><b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>	No
<p><b>A3.</b> 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)</p>	No
<p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p><b>A5.</b> 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?</p>	No
<p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p><b>A7.</b> Is the district's financial system independent of the county office system?</p>	No
<p><b>A8.</b> 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)</p>	No
<p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	No

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	560,000.00	565,000.00	0.9%
3) Other State Revenue		8300-8599	1,901,000.00	1,901,000.00	0.0%
4) Other Local Revenue		8600-8799	254,599.99	197,000.00	-22.6%
5) TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	644,701.00	657,396.73	2.0%
3) Employee Benefits		3000-3999	293,187.00	309,212.00	5.5%
4) Books and Supplies		4000-4999	1,085,998.00	1,085,000.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	252,776.32	266,674.30	5.5%
6) Capital Outlay		6000-6999	62,369.14	70,000.00	12.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,533.00	61,580.00	8.9%
9) TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			320,035.53	213,136.97	-33.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			320,035.53	213,136.97	-33.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,727,218.02	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,727,218.02	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,727,218.02	9.4%
2) Ending Balance, June 30 (E + F1e)			3,727,218.02	3,940,354.99	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	71,559.38	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,641,370.25	3,940,354.99	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,657,904.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	700.00		
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	13,588.39		
7) Prepaid Expenditures		9330	71,559.38		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,743,752.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(21.29)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,631.85		
6) TOTAL, LIABILITIES			21,610.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,722,141.54		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	560,000.00	565,000.00	0.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			560,000.00	565,000.00	0.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,901,000.00	1,901,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,901,000.00	1,901,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	59,299.99	50,000.00	-15.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	124,000.00	75,000.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,300.00	72,000.00	1.0%
TOTAL, OTHER LOCAL REVENUE			254,599.99	197,000.00	-22.6%
TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	512,555.00	519,067.13	1.3%
Classified Supervisors' and Administrators' Salaries		2300	93,558.00	97,815.00	4.6%
Clerical, Technical and Office Salaries		2400	38,588.00	40,514.60	5.0%
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			644,701.00	657,396.73	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	167,877.00	169,023.00	0.7%
OASDI/Medicare/Alternative		3301-3302	49,245.00	50,334.00	2.2%
Health and Welfare Benefits		3401-3402	54,820.00	67,401.00	22.9%
Unemployment Insurance		3501-3502	331.00	333.00	0.6%
Workers' Compensation		3601-3602	9,519.00	9,721.00	2.1%
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	11,395.00	12,400.00	8.8%
TOTAL, EMPLOYEE BENEFITS			293,187.00	309,212.00	5.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,000.00	21,000.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	1,044,998.00	1,044,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,085,998.00	1,085,000.00	-0.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	8,462.32	22,040.30	160.5%
Operations and Housekeeping Services		5500	135,100.00	135,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,000.00	24,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	320.00	New
Professional/Consulting Services and Operating Expenditures		5800	77,315.00	77,315.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,776.32	266,674.30	5.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	62,369.14	70,000.00	12.2%
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			62,369.14	70,000.00	12.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	56,533.00	61,580.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,533.00	61,580.00	8.9%
TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	560,000.00	565,000.00	0.9%
3) Other State Revenue		8300-8599	1,901,000.00	1,901,000.00	0.0%
4) Other Local Revenue		8600-8799	254,599.99	197,000.00	-22.6%
5) TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,202,116.46	2,251,368.03	2.2%
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		56,533.00	61,580.00	8.9%
8) Plant Services	8000-8999		136,915.00	136,915.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			320,035.53	213,136.97	-33.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			320,035.53	213,136.97	-33.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,727,218.02	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,727,218.02	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,727,218.02	9.4%
2) Ending Balance, June 30 (E + F1e)			3,727,218.02	3,940,354.99	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	71,559.38	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,641,370.25	3,940,354.99	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,641,370.25	3,940,354.99
Total, Restricted Balance		3,641,370.25	3,940,354.99

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	598,000.00	525,000.00	-12.2%
5) TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,390.00	24,453.75	4.5%
3) Employee Benefits		3000-3999	9,862.00	10,145.00	2.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,867.50	38,117.50	-18.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,119.50	72,716.25	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			517,880.50	452,283.75	-12.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			517,880.50	452,283.75	-12.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	1,467,155.58	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	1,467,155.58	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	1,467,155.58	54.6%
2) Ending Balance, June 30 (E + F1e)			1,467,155.58	1,919,439.33	30.8%
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	1,467,155.58	1,919,439.33	30.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,433,396.31		
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			1,433,396.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,433,396.31		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	48,000.00	50,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	550,000.00	475,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			598,000.00	525,000.00	-12.2%
TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,390.00	24,453.75	4.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,390.00</b>	<b>24,453.75</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	6,271.00	6,456.00	3.0%
OASDI/Medicare/Alternative		3301-3302	1,858.00	1,940.00	4.4%
Health and Welfare Benefits		3401-3402	469.00	469.00	0.0%
Unemployment Insurance		3501-3502	12.00	12.00	0.0%
Workers' Compensation		3601-3602	352.00	368.00	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	900.00	900.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,862.00</b>	<b>10,145.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	46,867.50	38,117.50	-18.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,867.50</b>	<b>38,117.50</b>	<b>-18.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>80,119.50</b>	<b>72,716.25</b>	<b>-9.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	598,000.00	525,000.00	-12.2%
5) TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		49,252.00	70,598.75	43.3%
8) Plant Services	8000-8999		30,867.50	2,117.50	-93.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,119.50	72,716.25	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			517,880.50	452,283.75	-12.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			517,880.50	452,283.75	-12.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	1,467,155.58	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	1,467,155.58	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	1,467,155.58	54.6%
2) Ending Balance, June 30 (E + F1e)			1,467,155.58	1,919,439.33	30.8%
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	1,467,155.58	1,919,439.33	30.8%
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	1,467,155.58	1,919,439.33
Total, Restricted Balance		1,467,155.58	1,919,439.33

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	128,000.00	90,000.00	-29.7%
5) TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,501.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,143.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	486,704.50	5,000.00	-99.0%
6) Capital Outlay		6000-6999	1,323,832.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,824,181.22	5,000.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,696,181.22)	85,000.00	-105.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,696,181.22)	85,000.00	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	2,394,823.01	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	2,394,823.01	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	2,394,823.01	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,394,823.01	2,479,823.01	3.5%
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					
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	2,394,823.01	2,479,823.01	3.5%
Facility Reserve	0000	9780	2,394,823.01		
Facility Reserve	0000	9780		2,479,823.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,260,976.48		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,260,976.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,260,976.48		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,000.00	90,000.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,000.00	90,000.00	-29.7%
TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
<b>CLASSIFIED SALARIES</b>					
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	12,501.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			12,501.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	956.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	0.00	-100.0%
Workers' Compensation		3601-3602	181.00	0.00	-100.0%
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%	
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,143.00	0.00	-100.0%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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	476,704.50	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	10,000.00	5,000.00	-50.0%	
Communications		5900	0.00	0.00	0.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			486,704.50	5,000.00	-99.0%	
<b>CAPITAL OUTLAY</b>						
Land		6100	706,326.20	0.00	-100.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	603,600.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	13,906.52	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%	
<b>TOTAL, CAPITAL OUTLAY</b>			1,323,832.72	0.00	-100.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%	
<b>TOTAL, EXPENDITURES</b>			1,824,181.22	5,000.00	-99.7%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
		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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>						
		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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	128,000.00	90,000.00	-29.7%
5) TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,824,181.22	5,000.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,824,181.22	5,000.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,696,181.22)	85,000.00	-105.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,696,181.22)	85,000.00	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	2,394,823.01	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	2,394,823.01	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	2,394,823.01	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,394,823.01	2,479,823.01	3.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,394,823.01	2,479,823.01	3.5%
Facility Reserve	0000	9780	2,394,823.01		
Facility Reserve	0000	9780		2,479,823.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
<b>B. EXPENDITURES</b>					
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	940,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			940,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(890,000.00)	25,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(390,000.00)	525,000.00	-234.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,185,910.39	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,185,910.39	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,185,910.39	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,185,910.39	1,710,910.39	44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,185,910.39	1,710,910.39	44.3%
Facility Reserve	0000	9780	1,185,910.39		
Facility Reserve	0000	9780		1,710,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,297,862.87		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,297,862.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,297,862.87		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	25,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	25,000.00	-50.0%
TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	620,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	320,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			940,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			940,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		940,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			940,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(890,000.00)	25,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(390,000.00)	525,000.00	-234.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,185,910.39	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,185,910.39	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,185,910.39	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,185,910.39	1,710,910.39	44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,185,910.39	1,710,910.39	44.3%
Facility Reserve	0000	9780	1,185,910.39		
Facility Reserve	0000	9780		1,710,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	190,000.00	175,000.00	-7.9%
5) TOTAL, REVENUES			190,000.00	175,000.00	-7.9%
<b>B. EXPENDITURES</b>					
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	30,000.00	30,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	30,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			160,000.00	145,000.00	-9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	352,412.50	350,000.00	-0.7%
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			(352,412.50)	(350,000.00)	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(192,412.50)	(205,000.00)	6.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	11,349,031.87	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	11,349,031.87	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	11,349,031.87	-1.7%
2) Ending Balance, June 30 (E + F1e)			11,349,031.87	11,144,031.87	-1.8%
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					
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	11,349,031.87	11,144,031.87	-1.8%
Reserved for projects (Comm Fac Dist)	0000	9780	11,349,031.87		
Reserved for projects (Comm Fac Dist)	0000	9780		11,144,031.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,924,997.41		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	6,425,376.95		
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			11,350,374.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,350,374.36		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	190,000.00	175,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	175,000.00	-7.9%
TOTAL, REVENUES			190,000.00	175,000.00	-7.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	30,000.00	30,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			30,000.00	30,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	352,412.50	350,000.00	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			352,412.50	350,000.00	-0.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(352,412.50)	(350,000.00)	-0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	190,000.00	175,000.00	-7.9%
5) TOTAL, REVENUES			190,000.00	175,000.00	-7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		30,000.00	30,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	30,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			160,000.00	145,000.00	-9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	352,412.50	350,000.00	-0.7%
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			(352,412.50)	(350,000.00)	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(192,412.50)	(205,000.00)	6.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	11,349,031.87	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	11,349,031.87	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	11,349,031.87	-1.7%
2) Ending Balance, June 30 (E + F1e)			11,349,031.87	11,144,031.87	-1.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,349,031.87	11,144,031.87	-1.8%
Reserved for projects (Comm Fac Dist)	0000	9780	11,349,031.87		
Reserved for projects (Comm Fac Dist)	0000	9780		11,144,031.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,239,123.24	2,239,123.24	0.0%
5) TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
<b>B. EXPENDITURES</b>					
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	2,199,123.24	2,199,123.24	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	40,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,652,846.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,652,846.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,652,846.25	1.5%
2) Ending Balance, June 30 (E + F1e)			2,652,846.25	2,692,846.25	1.5%
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	2,652,846.25	2,692,846.25	1.5%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,632,422.10		
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			2,632,422.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,632,422.10		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,194,123.24	2,194,123.24	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,239,123.24	2,239,123.24	0.0%
TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,591,211.15	1,591,211.15	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	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)			2,199,123.24	2,199,123.24	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,239,123.24	2,239,123.24	0.0%
5) TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	2,199,123.24	2,199,123.24	0.0%
10) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	40,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,652,846.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,652,846.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,652,846.25	1.5%
2) Ending Balance, June 30 (E + F1e)			2,652,846.25	2,692,846.25	1.5%
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	2,652,846.25	2,692,846.25	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,652,846.25	2,692,846.25
Total, Restricted Balance		2,652,846.25	2,692,846.25

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	349,412.50	349,412.50	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(349,412.50)	(349,412.50)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	352,412.50	350,000.00	-0.7%
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			352,412.50	350,000.00	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	587.50	-80.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,587.50	19.6%
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	3,000.00	3,587.50	19.6%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(8,153.59)		
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			(8,153.59)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(8,153.59)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	109,412.50	109,412.50	0.0%
Other Debt Service - Principal		7439	240,000.00	240,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			349,412.50	349,412.50	0.0%
TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	352,412.50	350,000.00	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			352,412.50	350,000.00	-0.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			352,412.50	350,000.00	-0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	349,412.50	349,412.50	0.0%
10) TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(349,412.50)	(349,412.50)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	352,412.50	350,000.00	-0.7%
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			352,412.50	350,000.00	-0.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	587.50	-80.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,587.50	19.6%
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	3,000.00	3,587.50	19.6%
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	3,000.00	3,587.50
Total, Restricted Balance		3,000.00	3,587.50

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	3,399.14	3,399.14	3,403.59	3,405.12	3,405.12	3,405.12
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,399.14	3,399.14	3,403.59	3,405.12	3,405.12	3,405.12
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	22.93	22.93	22.93	22.93	22.93	22.93
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.39	1.39	1.39	1.39	1.39	1.39
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	24.32	24.32	24.32	24.32	24.32	24.32
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,423.46	3,423.46	3,427.91	3,429.44	3,429.44	3,429.44
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4,640,099.26	0.00	4,640,099.26	0.00	0.00	4,640,099.26
Capital assets being depreciated:						
Land Improvements	8,187,658.97		8,187,658.97	4,640,099.75		12,827,758.72
Buildings	85,174,232.95		85,174,232.95	409,831.38		85,584,064.33
Equipment	10,819,979.78		10,819,979.78	123,750.11		10,943,729.89
Total capital assets being depreciated	104,181,871.70	0.00	104,181,871.70	5,173,681.24	0.00	109,355,552.94
Accumulated Depreciation for:						
Land Improvements	(5,292,642.18)		(5,292,642.18)			(5,292,642.18)
Buildings	(31,764,047.98)		(31,764,047.98)			(31,764,047.98)
Equipment	(6,862,999.25)		(6,862,999.25)			(6,862,999.25)
Total accumulated depreciation	(43,919,689.41)	0.00	(43,919,689.41)	0.00	0.00	(43,919,689.41)
Total capital assets being depreciated, net excluding lease and subscription assets	60,262,182.29	0.00	60,262,182.29	5,173,681.24	0.00	65,435,863.53
Lease Assets						
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						
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	64,902,281.55	0.00	64,902,281.55	5,173,681.24	0.00	70,075,962.79
<b>Business-Type Activities:</b>						
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						
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						
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

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: Rescue Union School District  
Date: June 9, 2026

Public Hearing:

Place: Rescue Union School District  
Date: June 9, 2026  
Time: 6:30 pm

Adoption Date: June 16, 2026  
Signed: \_\_\_\_\_

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

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Contact person for additional information on the budget reports:

Name: Lisa Donaldson  
Title: Asst Supt Business Services

Telephone: 530-677-4461  
E-mail: ldonaldson@my.rescueusd.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	

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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Adoption date of the LCAP or an update to the LCAP:		X
				06/16/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

### Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

#### To the County Superintendent of Schools:

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

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

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

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

#### Signature (Original signature required)

	06/16/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Title

#### For additional information on this certification, please contact:

Lisa Donaldson	Asst. Supt. of Business Services
Name	Title
ldonaldson!my.resueusd.org	530-677-4461
Email	Telephone

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	20,941,660.00	301	0.00	303	20,941,660.00	305	204,760.00	426,351.00	307	20,515,309.00	309
2000 - Classified Salaries	8,991,606.76	311	0.00	313	8,991,606.76	315	830,702.89	912,467.00	317	8,079,139.76	319
3000 - Employee Benefits	11,685,581.45	321	0.00	323	11,685,581.45	325	379,175.22	807,087.00	327	10,878,494.45	329
4000 - Books, Supplies Equip Replace. (6500)	3,267,298.28	331	4,138.80	333	3,263,159.48	335	1,684,869.66	1,648,069.66	337	1,615,089.82	339
5000 - Services . . . & 7300 - Indirect Costs	7,469,879.02	341	28,750.00	343	7,441,129.02	345	964,236.90	1,536,236.90	347	5,904,892.12	349
TOTAL					52,323,136.71	365			TOTAL	46,992,925.15	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	0.00
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. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00
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. . . . .		57.23%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		0

<b>PART III: DEFICIENCY AMOUNT</b>	
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) .....	60.00%
2. Percentage spent by this district (Part II, Line 15) .....	57.23%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	2.77%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	46,992,925.15
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	1,301,704.03
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	
Adjustments include funds that were expended in resources that did not incur any teacher salaries.	

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

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	21,601,601.87	301	0.00	303	21,601,601.87	305	174,416.00		307	21,427,185.87	309
2000 - Classified Salaries	9,735,104.24	311	0.00	313	9,735,104.24	315	863,221.25		317	8,871,882.99	319
3000 - Employee Benefits	12,592,876.72	321	0.00	323	12,592,876.72	325	406,603.00		327	12,186,273.72	329
4000 - Books, Supplies Equip Replace. (6500)	2,431,228.33	331	4,188.80	333	2,427,039.53	335	1,432,541.00		337	994,498.53	339
5000 - Services . . . & 7300 - Indirect Costs	5,464,211.99	341	29,030.00	343	5,435,181.99	345	843,196.89		347	4,591,985.10	349
<b>TOTAL</b>					51,791,804.35	365	<b>TOTAL</b>		48,071,826.21	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	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	28,547,023.35	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	28,547,023.35	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. . . . .	59.38%	
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	.62%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	48,071,826.21
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	298,045.32

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


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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	12,106,215.35		12,106,215.35		1,094,148.00	11,012,067.35	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,760,000.00		3,760,000.00		245,000.00	3,515,000.00	
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	45,356.00		45,356.00	0.00	0.00	45,356.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	15,911,571.35	0.00	15,911,571.35	0.00	1,339,148.00	14,572,423.35	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	55,812,152.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	712,862.21
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	2,500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	703,905.33
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	77,299.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,298,704.33
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				53,800,586.30
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,423.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,715.27
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			47,777,304.56	13,933.87
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)			47,777,304.56	13,933.87
B. Required effort (Line A.2 times 90%)			42,999,574.10	12,540.48
C. Current year expenditures (Line I.E and Line II.B)			53,800,586.30	15,715.27
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,357,973.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,260,875.21

**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) 3.37%

**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. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,039,466.91
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 213,104.32

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	5,500.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	193,123.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,500,194.77
9. Carry-Forward Adjustment (Part IV, Line F)	169,648.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,669,843.37
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,065,897.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,262,842.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,013,955.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	323,214.69
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,138.80
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)	660,937.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	5,537,545.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,229,849.32
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)	51,098,381.06
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.89%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2027-28 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	5.22%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,500,194.77
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	14,869.52
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.59%) times Part III, Line B19); zero if negative	169,648.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.59%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	169,648.60
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	169,648.60

Approved indirect cost rate: 4.59%  
Highest rate used in any program: 4.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4127	18,476.00	848.00	4.59%
01	6266	282,043.67	8,031.03	2.85%
01	6500	6,681,606.21	153,343.00	2.30%
01	6546	194,205.00	8,914.00	4.59%
01	6547	332,171.70	15,247.00	4.59%
01	6770	444,032.49	4,440.00	1.00%
01	7810	20,543.00	943.00	4.59%
13	5310	1,231,664.32	56,533.00	4.59%

**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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,550,448.70		1,057,363.24	2,607,811.94
2. State Lottery Revenue	8560	645,896.37		256,101.45	901,997.82
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,196,345.07	0.00	1,313,464.69	3,509,809.76
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	204,760.00		0.00	204,760.00
2. Classified Salaries	2000-2999	52,293.56		0.00	52,293.56
3. Employee Benefits	3000-3999	60,962.62		0.00	60,962.62
4. Books and Supplies	4000-4999	955,103.66		337,482.00	1,292,585.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,796.37			75,796.37
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			26,300.00	26,300.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,348,916.21	0.00	363,782.00	1,712,698.21
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	847,428.86	0.00	949,682.69	1,797,111.55
<b>D. COMMENTS:</b>					
THESE ARE PURCHASES OF ONLINE CURRICULUM MATERIALS.					

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.

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	0.00	0.00	(56,533.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	56,533.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	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	352,412.50		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					352,412.50	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	0.00	0.00	56,533.00	(56,533.00)	852,412.50	852,412.50	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(320.00)	0.00	(61,580.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	320.00	0.00	61,580.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	350,000.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>320.00</b>	<b>(320.00)</b>	<b>61,580.00</b>	<b>(61,580.00)</b>	<b>850,000.00</b>	<b>850,000.00</b>		





RUSD 26-27 ADB  
Statement of Reasons

## **RESCUE UNION SCHOOL DISTRICT**

### **AGENDA ITEM: Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2026-27**

#### **RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

#### **BACKGROUND:**

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

#### **STATUS:**

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

#### **FISCAL IMPACT:**

Included as part of the 2026-27 adopted budget. This allows the district to meet the board policy to maintain 10% Reserve for Economic Uncertainties, which is 7 % above the state minimum requirement of 3% of total budgeted expenditures.

#### **BOARD GOAL:**

### **V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.

# 2025-26 Adopted Budget Statement of Reserves

## Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Rescue School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2026-27 Budget
01	General Fund/County School Service Fund	\$5,472,787.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
	Total Assigned and Unassigned Fund Balance	\$5,472,787.00
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$1,641,836.00
	<b>Fund Balance that Requires a Statement of Reasons</b>	<b>\$3,830,951.00</b>

Fund 01, Objects 9780/9789/9790  
Fund 17 Objects 9780/9789/9790  
Form 01CS Line 10B-4  
Form 01CS Line 10B-7

## Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2026-27 Budget Reasons	
01	General Fund/County School Service Fund	\$ 3,830,951.00	7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
<b>Total of Substantiated Needs</b>		<b>\$ 3,830,951.00</b>	

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: 2025-26 and 2026-27 Education Protection Account (EPA) Funding**

**RECOMMENDATION:**

The Superintendent recommends the Board approve the Education Protection Act funding update for 2025-26 and budget for 2026-27.

**BACKGROUND:**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. In November of 2016, voters approved Proposition 55 to extend this tax in order to augment education in California.

The new revenues generated from Proposition 30, and now Proposition 55, are deposited into an account called the Education Protection Account (EPA). In addition, Proposition 30 funds and Proposition 55 funds do not represent new dollars for school districts, but prevent threatened cuts in funding from the State.

Proposition 30 and subsequently Proposition 55 require that the use of EPA funds be determined by the governing board at an open public meeting and be displayed on the district's website. Proposition 55 is set to expire in 2030.

**STATUS:**

The EPA funding for Rescue Union School District is updated to be \$7,936,274 for 2025-26 and is projected to be \$8,758,409 in 2026-27. All EPA funds are used to pay teacher salaries and benefits.

**FISCAL IMPACT:**

Proposition 55 replaces Proposition 30 funding that was set to expire absent a new tax initiative or the legislature imposing a similar tax.

**BOARD GOAL:**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.



# RESCUE UNION SCHOOL DISTRICT

*"Educating for the Future Together"*  
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June 16, 2026

## Education Protection Account Expenditure Plan 2026-27

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2026-27. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2026-27 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

<b>Education Protection Account</b>		
	<b>2025-26</b>	<b>2026-27</b>
	<b>Est Actuals</b>	<b>Budget</b>
<b>Revenue</b>	7,936,274	8,758,409
<b>Expenditures</b>		
Teacher Salaries	6,938,703	7,706,998
Teacher Benefits	997,571	1,051,411
	7,936,274	8,758,409

Jim Shoemake, Superintendent

Board of Trustees

Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:**                    **Designating Certain General Funds as Committed Fund Balance  
Resolution #26-03**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees adopt Resolution #26-03 to designate certain general funds as committed fund balance.

**BACKGROUND:**

The state budget is anticipated to have sufficient funds in the Public Schools Stabilization Account to require the district reserve cap for a school district's adopted or revised budget pursuant to EC Section 42127 shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds. Assigned and unassigned balances within the Special Fund for Other than Capital Outlay shall also be included within the 10 percent reserve cap.

As a result of the balance in the Public School System Stabilization Account the statutory limitation on school district reserves has been triggered for the 2026-27 budget period, pursuant to Education Code (EC) Section 42127.01(e).

**STATUS:**

The District has funds designated for specific purposes and therefore will designate them in the Ending Fund Balance as "Committed".

Committed funds are the portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority. The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period. The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

**FISCAL IMPACT:**

The district will ensure the ability to meet board goals by designating amounts over the 10% maximum unassigned and assigned funds as committed funds.

**BOARD GOAL:**

**II. STUDENT SUPPORT**

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**
- C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

**VI. FACILITIES MANAGEMENT**

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**

**RESOLUTION #26-03 DESIGNATING CERTAIN GENERAL FUNDS  
AS COMMITTED FUND BALANCE  
Rescue Union School District**

**WHEREAS**, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

**WHEREAS**, the Rescue Union School District Board of Education (Board) has previously adopted Board Policy 3100 acknowledging its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds; and

**WHEREAS**, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

**WHEREAS**, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

**WHEREAS**, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

**NOW, THEREFORE, BE IT RESOLVED**, that the Rescue Union School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amount
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$195,356
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$815,627
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$243
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2026-27 through 2028-29	\$150,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	\$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	
Declining enrollment mitigation	Support maintaining staff during declining enrollment	\$1,650,843

**BE IT FURTHER RESOLVED**, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

**BE IT FURTHER RESOLVED**, that the district’s Superintendent, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above based on the unaudited actual financial report for fiscal year 2026-27 no later than September 15, 2027.

Approved, passed and adopted by the Board of Education of the Rescue Union School District on the 16<sup>th</sup> day of June, 2026:

AYES \_\_\_\_\_

NOES \_\_\_\_\_

ABSENT \_\_\_\_\_

ABSTAINED \_\_\_\_\_

Attest:

Date: June 16, 2026

\_\_\_\_\_  
Board Clerk

\_\_\_\_\_  
Board President