



**El Dorado Union High School District**  
**El Dorado County**  
**2025/26 Estimated Actuals**  
**2026/27 Adopted Budget**  
**June 9, 2026**

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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: 4675 Missouri Flat Road, Placerville, Ca 95667

Date: June 5, 2026

Adoption Date: June 11, 2026

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Mike Kuhlman

Title: Superintendent

Public Hearing:

Place: 4675 Missouri Flat Road, Placerville, Ca 95667

Date: June 9, 2026

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: Robert Whittenberg

Title: Assistant Superintendent of Business Services

Telephone: 530-622-5081

E-mail: rwhittenberg@eduhd.k12.ca.us

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
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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
				06/11/2026
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	

**El Dorado Union High School District - General Fund**  
**2026/27 General Fund Adopted Budget**  
**Multi-Year Projection Assumptions**

**Revenue:**

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the Governor's 2026/27 May Revise:

2025/26 - LCFF COLA funding is 2.30%

2026/27 - LCFF COLA funding is estimated to be 4.31% (Statutory of 2.87%, Augmented of 1.44%)

2027/28 - LCFF COLA funding is estimated to be 3.30%

2028/29 - LCFF COLA funding is estimated to be 3.09%

*[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]*

Enrollment projections are based upon the November 2025 demographic projections and current year enrollment.

2025/26 *decreased* by 104 from 2024/25

2026/27 is projected to increase 12 from 2025/26.

2027/28 is projected to increase 88 from 2026/27.

2028/29 is projected to increase 26 from 2027/28.

Overall up 22 students during the 4 year period

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (94.1%). 25/26 and 26/27 is based on a 3 year rolling average for ADA, 27/28 and 28/29 will be based on current year ADA.

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF except when additional information regarding COLA's are provided. All previously awarded one time funds will be spent by the end of 2027/28 with the exception of the new additional one time funds received this year (SSPDDBG), which will be spent by end of 2028/29.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2026/27 \$1.59 million has been budgeted which includes \$453,384 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA and COLA when projected.

**El Dorado Union High School District - General Fund**  
**2026/27 General Fund Adopted Budget**  
**Multi-Year Projection Assumptions**

**Expenditures:**

Staffing and Benefits:

Negotiations are settled 25/26.

Negotiations are settled 26/27.

2027/28 Certificated staffing is projected to increase by 3.10 FTE based on increased enrollment.

2027/28 Certificated EDMA is projected to decrease by .30 FTE based on ending one time funds.

2027/28 Classified staffing is projected to decrease by .92 FTE based on ending one time funds.

2028/29 Certificated staffing is projected to increase by .90 FTE based on increased enrollment.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2026/27 budget reflects a 6% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years. The past 5 year average increase has been 9.0%.

**Other expenditures:**

Other expenditures such as books, supplies, and other operating costs have been adjusted based upon actuals to date. Inflation is currently at 3.8% which is the projected increase for services and supplies.

**Reserves:**

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment level.

**Conclusion:**

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2028/29 fiscal year. The district will need to continue to review programs and expenditures in order to maintain financial viability in the future.

**Status of Other Funds:**

At present, all other district funds are projected to be positive.

**2026/27 General Fund Multi-Year Projections - Adopted Budget**

**Unrestricted**

Description	Object codes	2025/26 2nd Interim	2025/26 Estimated Actuals	% Change	2026/27 Adopted Budget	% Change	2027/28 Projection	% Change	2028/29 Projection	% Change
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources 8010-8099	\$ 83,855,007	\$ 83,863,926	0.0%	\$ 86,119,060	2.7%	\$ 89,095,899	3.5%	\$ 92,374,676	3.7%
2	Federal Revenues 8100-8299	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
3	State Revenues 8300-8599	\$ 3,274,749	\$ 2,992,881	-8.6%	\$ 3,005,664	0.4%	\$ 3,005,664	0.0%	\$ 3,005,664	0.0%
4	Other Local Revenues 8600-8799	\$ 3,736,809	\$ 4,099,949	9.7%	\$ 3,957,376	-3.5%	\$ 3,866,876	-2.3%	\$ 3,718,401	-3.8%
5	Other Financing Sources 8900-8999	\$ (16,766,356)	\$ (14,996,028)	-10.6%	\$ (14,392,827)	-4.0%	\$ (16,382,027)	13.8%	\$ (16,809,086)	2.6%
6	<b>Total Revenue (sum lines A1:A5)</b>	<b>\$ 74,100,209</b>	<b>\$ 75,960,728</b>	<b>2.5%</b>	<b>\$ 78,689,273</b>	<b>3.6%</b>	<b>\$ 79,586,412</b>	<b>1.1%</b>	<b>\$ 82,289,655</b>	<b>3.4%</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries	\$ 33,200,291	\$ 33,522,274		\$ 36,072,892		\$ 36,072,892		\$ 37,583,442	
b	Step & column adjustment	\$ -	\$ -		\$ -		\$ 664,179		\$ 677,952	
c	Other Adjustments (e.g.Transfer to/from Restricted)	\$ -	\$ -		\$ -		\$ 479,464		\$ -	
d	Other Adjustments Increase (Reduce) FTE	\$ -	\$ -		\$ -		\$ 366,907.00		\$ 106,521	
	# FTE Adjusted	-	\$ -		\$ -		6.10		0.90	
e	<b>Total Certificated Salaries (sum lines B1a:B1d)</b>	<b>\$ 33,200,291</b>	<b>\$ 33,522,274</b>	<b>1.0%</b>	<b>\$ 36,072,892</b>	<b>7.6%</b>	<b>\$ 37,583,442</b>	<b>4.2%</b>	<b>\$ 38,367,915</b>	<b>2.1%</b>
2	Classified Salaries									
a	Base Salaries	\$ 11,182,663	\$ 11,414,639		\$ 12,040,333		\$ 12,040,333		\$ 12,266,691	
b	Step & column Adjustment	\$ -	\$ -		\$ -		\$ 226,358		\$ 230,614	
c	Other Adjustments (e.g.Transfer to/from Restricted)	\$ -	\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE	\$ -	\$ -		\$ -		\$ -		\$ -	
	# FTE Adjusted	-	\$ -		\$ -		-		-	
e	<b>Total Classified Salaries (sum lines B2a:B2d)</b>	<b>\$ 11,182,663</b>	<b>\$ 11,414,639</b>	<b>2.1%</b>	<b>\$ 12,040,333</b>	<b>5.5%</b>	<b>\$ 12,266,691</b>	<b>1.9%</b>	<b>\$ 12,497,305</b>	<b>1.9%</b>
3	Employee Benefits 3000-3999	\$ 18,375,731	\$ 18,406,352	0.2%	\$ 19,802,600	7.6%	\$ 20,786,167	5.0%	\$ 21,640,631	4.1%
4	Books and Supplies 4000-4999	\$ 3,657,934	\$ 3,689,748	0.9%	\$ 3,827,258	3.7%	\$ 4,595,494	20.1%	\$ 4,770,123	3.8%
5	Services and Other Operating Expenses 5000-5999	\$ 7,740,581	\$ 7,776,506	0.5%	\$ 7,573,721	-2.6%	\$ 7,947,599	4.9%	\$ 8,353,408	5.1%
6	Capital Outlay 6000-6999	\$ 52,982	\$ 52,982	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo 7100-7299; 7400-7499	\$ 1,916,866	\$ 1,895,624	-1.1%	\$ 1,663,781	-12.2%	\$ 1,710,685	2.8%	\$ 1,645,358	-3.8%
8	Other Outgo-Indirect Costs 7300-7399	\$ (1,271,371)	\$ (1,306,458)	2.8%	\$ (1,265,281)	-3.2%	\$ (1,243,063)	-1.8%	\$ (1,243,063)	0.0%
9	Other financing Uses 7600-7699	\$ -	\$ -	0.0%	\$ 500,000	0.0%	\$ 500,000	0.0%	\$ 500,000	0.0%
10	Other Adjustments						\$ -		\$ -	
11	<b>Total Expenditures (sum lines B1: B10)</b>	<b>\$ 74,855,677</b>	<b>\$ 75,451,665</b>	<b>0.8%</b>	<b>\$ 80,215,303</b>	<b>6.3%</b>	<b>\$ 84,147,015</b>	<b>4.9%</b>	<b>\$ 86,531,677</b>	<b>2.8%</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>		<b>\$ (755,468)</b>	<b>\$ 509,063</b>		<b>\$ (1,526,030)</b>		<b>\$ (4,560,603)</b>		<b>\$ (4,242,022)</b>	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance	\$ 23,773,658	\$ 23,773,658		\$ 24,282,721		\$ 22,756,691		\$ 18,196,087	
2	Ending Fund Balance (sum lines C and D1)	\$ 23,018,190	\$ 24,282,721		\$ 22,756,691		\$ 18,196,087		\$ 13,954,065	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable Restricted	\$ 573,132	\$ 584,166		\$ 584,166		\$ 584,166		\$ 584,166	
	Reserve for Economic Uncertainties Committed	\$ 3,254,318	\$ 3,262,398		\$ 3,549,073		\$ 3,549,073		\$ 3,561,044	
	Other Assignments	\$ 389,798	\$ 499,009		\$ 499,009		\$ 499,009		\$ 499,009	
	Unassigned/Unappropriated Balance	<b>\$ 18,800,941</b>	<b>\$ 19,937,148</b>		<b>\$ 6,734,442</b>		<b>\$ 7,203,839</b>		<b>\$ 7,229,846</b>	
	<b>Total Components of Ending Fund Balance (Must agree with line D2)</b>	<b>\$ 23,018,190</b>	<b>\$ 24,282,721</b>		<b>\$ 22,756,691</b>		<b>\$ 18,196,087</b>		<b>\$ 13,954,065</b>	
<b>RETIREE BENEFITS FUND</b>		<b>2025/26</b>	<b>2025/26</b>		<b>2026/27</b>		<b>2027/28</b>		<b>2028/29</b>	
Projected Ending Fund Balance		\$ 3,880,496	\$ 4,033,646		\$ 4,686,796		\$ 5,186,796		\$ 5,686,796	

**2026/27 General Fund Multi-Year Projections - Adopted Budget**

**Restricted**

Description	Object codes	2025/26 2nd Interim	2025/26 Estimated Actuals	% Change	2026/27 Adopted Budget	% Change	2027/28 Projection	% Change	2028/29 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>											
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 2,236,038	\$ 2,432,727	8.8%	\$ 2,290,074	-5.9%	\$ 2,146,968	-6.2%	\$ 2,146,968	0.0%
3	State Revenues	8300-8599	\$ 8,884,011	\$ 8,884,408	0.0%	\$ 12,047,694	35.6%	\$ 6,048,612	-49.8%	\$ 6,048,612	0.0%
4	Other Local Revenues	8600-8799	\$ 5,375,823	\$ 5,537,477	3.0%	\$ 7,196,440	30.0%	\$ 7,196,440	0.0%	\$ 7,196,440	0.0%
5	Other Financing Sources	8900-8999	\$ 16,766,356	\$ 14,996,028	-10.6%	\$ 14,392,827	-4.0%	\$ 16,382,027	13.8%	\$ 16,809,086	2.6%
6	Total Revenue (sum lines A1:A5)		\$ 33,262,228	\$ 31,850,640	-4.2%	\$ 35,927,036	12.8%	\$ 31,774,047	-11.6%	\$ 32,201,106	1.3%
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>											
1	Certificated Salaries										
a	Base Salaries		\$ 6,010,875	\$ 7,070,472		\$ 6,223,789	\$ 6,223,789	\$ 5,629,380			
b	Step & column adjustment						\$ 115,247	\$ 101,296			
c	Other Adjustments (e.g.Transfer to/from Restricted)						\$ (709,657)	\$ -			
d	Other Adjustments Increase (Reduce) FTE						\$ -	\$ -			
	# FTE Adjusted						(3.30)				
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 6,010,875	\$ 7,070,472	17.6%	\$ 6,223,789	-12.0%	\$ 5,629,380	-9.6%	\$ 5,730,676	1.8%
2	Classified Salaries										
a	Base Salaries		\$ 4,274,293	\$ 4,376,150		\$ 4,531,976	\$ 4,531,976	\$ 4,573,090			
b	Step & column Adjustment						\$ 85,269	\$ 86,889			
c	Other Adjustments (e.g.Transfer to/from Restricted)						\$ -	\$ -			
d	Other Adjustments Increase (Reduce) FTE						\$ (44,155)	\$ -			
	# FTE Adjusted						(0.92)				
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 4,274,293	\$ 4,376,150	2.4%	\$ 4,531,976	3.6%	\$ 4,573,090	0.9%	\$ 4,659,979	1.9%
3	Employee Benefits	3000-3999	\$ 8,096,246	\$ 8,249,089	1.9%	\$ 8,418,617	2.1%	\$ 8,132,132	-3.4%	\$ 7,931,687	-2.5%
4	Books and Supplies	4000-4999	\$ 2,921,299	\$ 2,734,106	-6.4%	\$ 1,906,079	-30.3%	\$ 2,386,442	25.2%	\$ 2,477,127	3.8%
5	Services and Other Operating Expenses	5000-5999	\$ 7,778,299	\$ 6,597,868	-15.2%	\$ 8,603,533	30.4%	\$ 9,623,232	11.9%	\$ 7,499,406	-22.1%
6	Capital Outlay	6000-6999	\$ 762,163	\$ 749,663	-1.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 2,609,159	\$ 2,331,909	-10.6%	\$ 2,578,552	10.6%	\$ 2,688,083	4.2%	\$ 2,747,852	2.2%
8	Other Outgo-Indirect Costs	7300-7399	\$ 1,169,254	\$ 1,185,671	1.4%	\$ 1,145,623	-3.4%	\$ 1,123,063	-2.0%	\$ 1,123,063	0.0%
9	Other financing Uses	7600-7699			0.0%		0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments						\$ -	\$ -			
11	Total Expenditures (sum lines B1:B10)		\$ 33,621,587	\$ 33,294,928	-1.0%	\$ 33,408,169	0.3%	\$ 34,155,422	2.2%	\$ 32,169,790	-5.8%
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>											
			\$ (359,359)	\$ (1,444,288)		\$ 2,518,866		\$ (2,381,375)		\$ 31,316	
<b>D. FUND BALANCE</b>											
1	Net Beginning Fund Balance		\$ 5,785,414	\$ 5,785,414		\$ 4,341,126	\$ 6,859,992	\$ 4,478,617			
2	Ending Fund Balance (sum lines C and D1)		\$ 5,426,055	\$ 4,341,126		\$ 6,859,992	\$ 4,478,617	\$ 4,509,933			
<b>Components of Ending Fund Balance</b>											
	Fund Balance Reserves/Nonspendable						\$ -	\$ -			
	Restricted		\$ 5,426,055	\$ 4,341,126		\$ 6,859,992	\$ 4,478,617	\$ 4,509,933			
	Reserve for Economic Uncertainties						\$ -	\$ -			
	Committed										
	Assigned										
	Unassigned/Unappropriated Balance		\$ -	\$ -		\$ -	\$ -	\$ -			
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 5,426,055	\$ 4,341,126		\$ 6,859,992	\$ 4,478,617	\$ 4,509,933			

**2026/27 General Fund Multi-Year Projections - Adopted Budget**

**Combined Unrestricted/Restricted**

Description	Object codes	2025/26 2nd Interim	2025/26 Estimated Actuals	% Change	2026/27 Adopted Budget	% Change	2027/28 Projection	% Change	2028/29 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>											
1	LCFF/Revenue Limit Sources	8010-8099	\$ 83,855,007	\$ 83,863,926	0.0%	\$ 86,119,060	2.7%	\$ 89,095,899	3.5%	\$ 92,374,676	3.68%
2	Federal Revenues	8100-8299	\$ 2,236,038	\$ 2,432,727	8.8%	\$ 2,290,074	-5.9%	\$ 2,146,968	-6.2%	\$ 2,146,968	0.00%
3	State Revenues	8300-8599	\$ 12,158,760	\$ 11,877,289	-2.3%	\$ 15,053,358	26.7%	\$ 9,054,276	-39.9%	\$ 9,054,276	0.00%
4	Other Local Revenues	8600-8799	\$ 9,112,632	\$ 9,637,426	5.8%	\$ 11,153,816	15.7%	\$ 11,063,316	-0.8%	\$ 10,914,841	-1.34%
5	Other Financing Sources	8900-8999	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.00%
6	<b>Total Revenue</b>		<b>\$ 107,362,437</b>	<b>\$ 107,811,368</b>	<b>0.4%</b>	<b>\$ 114,616,309</b>	<b>6.3%</b>	<b>\$ 111,360,459</b>	<b>-2.8%</b>	<b>\$ 114,490,761</b>	<b>2.81%</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>											
1	Certificated Salaries										
a	Base Salaries		\$ 39,211,165	\$ 40,592,746		\$ 42,296,681	\$ 42,296,681	\$ 43,212,822			
b	Step & column adjustment						\$ 779,426	\$ 779,248			
c	Other Adjustments (e.g.Transfer to/from Restricted)						\$ (230,193)	\$ -			
d	Other Adjustments Increase (Reduce) FTE						\$ 366,907	\$ 106,521			
	# FTE Adjusted						2.80	0.90			
e	<b>Total Certificated Salaries (sum lines B1a:B1d)</b>	1000-1999	<b>\$ 39,211,165</b>	<b>\$ 40,592,746</b>	<b>3.52%</b>	<b>\$ 42,296,681</b>	<b>4.20%</b>	<b>\$ 43,212,822</b>	<b>2.17%</b>	<b>\$ 44,098,591</b>	<b>2.01%</b>
2	Classified Salaries										
a	Base Salaries		\$ 15,456,957	\$ 15,790,788		\$ 16,572,309	\$ 16,572,309	\$ 16,839,781			
b	Step & column Adjustment						\$ 311,627	\$ 317,503			
c	Other Adjustments (e.g.Transfer to/from Restricted)						\$ -	\$ -			
d	Other Adjustments Increase (Reduce) FTE						\$ (44,155)	\$ -			
	# FTE Adjusted						(0.92)	-			
e	<b>Total Classified Salaries (sum lines B2a:B2d)</b>	2000-2999	<b>\$ 15,456,957</b>	<b>\$ 15,790,788</b>	<b>2.16%</b>	<b>\$ 16,572,309</b>	<b>4.95%</b>	<b>\$ 16,839,781</b>	<b>1.61%</b>	<b>\$ 17,157,284</b>	<b>1.89%</b>
3	Employee Benefits	3000-3999	\$ 26,471,977	\$ 26,655,441	0.69%	\$ 28,221,217	5.87%	\$ 28,918,299	2.47%	\$ 29,572,319	2.26%
4	Books and Supplies	4000-4999	\$ 6,579,233	\$ 6,423,854	-2.36%	\$ 5,733,337	-10.75%	\$ 6,981,936	21.78%	\$ 7,247,250	3.80%
5	Services & Other Operating Expenses	5000-5999	\$ 15,518,880	\$ 14,374,373	-7.37%	\$ 16,177,253	12.54%	\$ 17,570,831	8.61%	\$ 15,852,814	-9.78%
6	Capital Outlay	6000-6999	\$ 815,145	\$ 802,645	-1.53%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
7	Other Outgo	7100-7299; 7400-7499	\$ 4,526,025	\$ 4,227,533	-6.60%	\$ 4,242,333	0.35%	\$ 4,398,768	3.69%	\$ 4,393,210	-0.13%
8	Other Outgo-Indirect Costs	7300-7399	\$ (102,117)	\$ (120,787)	18.28%	\$ (119,658)	-0.93%	\$ (120,000)	0.00%	\$ (120,000)	0.00%
9	Other financing Uses	7600-7699	\$ -	\$ -	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%
10	Other Adjustments		\$ -	\$ -		\$ -	\$ -	\$ -			
11	<b>Total Expenditures</b>		<b>\$ 108,477,264</b>	<b>\$ 108,746,593</b>	<b>0.25%</b>	<b>\$ 113,623,473</b>	<b>4.48%</b>	<b>\$ 118,302,437</b>	<b>4.12%</b>	<b>\$ 118,701,468</b>	<b>0.34%</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>			<b>\$ (1,114,827)</b>	<b>\$ (935,226)</b>		<b>\$ 992,836</b>		<b>\$ (6,941,978)</b>		<b>\$ (4,210,706)</b>	
<b>D. FUND BALANCE</b>											
1	Net Beginning Fund Balance		\$ 29,559,072	\$ 29,559,072		\$ 28,623,847	\$ 29,616,683	\$ 22,674,705			
2	Ending Fund Balance		\$ 28,444,245	\$ 28,623,847		\$ 29,616,683	\$ 22,674,705	\$ 18,463,998			
Components of Ending Fund Balance:											
	Fund Balance Reserves/Unspendable		\$ 573,132	\$ 584,166		\$ 584,166	\$ 584,166	\$ 584,166			
	Restricted		\$ 5,426,055	\$ 4,341,126		\$ 6,859,992	\$ 4,478,617	\$ 4,509,933			
	Reserve for Economic Uncertainties		\$ 3,254,318	\$ 3,262,398		\$ 3,549,073	\$ 3,549,073	\$ 3,561,044			
	Committed		\$ -	\$ -		<b>\$ 11,390,000</b>	<b>\$ 6,360,000</b>	<b>\$ 2,080,000</b>			
	Assigned		\$ 389,798	\$ 499,009		\$ 499,009	\$ 499,009	\$ 499,009			
	Unassigned/Unappropriated Balance		<b>\$ 18,800,941</b>	<b>\$ 19,937,148</b>		<b>\$ 6,734,442</b>	<b>\$ 7,203,839</b>	<b>\$ 7,229,846</b>			
	<b>Total Components of Ending Fund Balance</b>		<b>\$ 28,444,245</b>	<b>\$ 28,623,847</b>		<b>\$ 29,616,683</b>	<b>\$ 22,674,705</b>	<b>\$ 18,463,998</b>			
<b>RETIREE BENEFITS FUND</b>			<b>2025/26</b>	<b>2025/26</b>		<b>2026/27</b>		<b>2027/28</b>		<b>2028/29</b>	
Projected Ending Fund Balance			\$ 3,880,496	\$ 4,033,646		\$ 4,686,796		\$ 5,186,796		\$ 5,686,796	

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	83,863,926.00	0.00	83,863,926.00	86,119,060.00	0.00	86,119,060.00	2.7%
2) Federal Revenue		8100-8299	0.00	2,432,727.01	2,432,727.01	0.00	2,290,074.43	2,290,074.43	-5.9%
3) Other State Revenue		8300-8599	2,992,880.78	8,884,408.16	11,877,288.94	3,005,663.78	12,047,694.35	15,053,358.13	26.7%
4) Other Local Revenue		8600-8799	4,099,948.92	5,537,476.89	9,637,425.81	3,957,376.30	7,196,440.00	11,153,816.30	15.7%
5) TOTAL, REVENUES			90,956,755.70	16,854,612.06	107,811,367.76	93,082,100.08	21,534,208.78	114,616,308.86	6.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	33,522,273.84	7,070,472.36	40,592,746.20	36,072,891.95	6,223,789.32	42,296,681.27	4.2%
2) Classified Salaries		2000-2999	11,414,638.64	4,376,149.63	15,790,788.27	12,040,332.50	4,531,976.00	16,572,308.50	4.9%
3) Employee Benefits		3000-3999	18,406,351.72	8,249,089.38	26,655,441.10	19,802,600.00	8,418,617.37	28,221,217.37	5.9%
4) Books and Supplies		4000-4999	3,689,747.96	2,734,105.70	6,423,853.66	3,827,258.18	1,906,079.21	5,733,337.39	-10.7%
5) Services and Other Operating Expenditures		5000-5999	7,776,505.56	6,597,867.91	14,374,373.47	7,573,720.54	8,603,532.51	16,177,253.05	12.5%
6) Capital Outlay		6000-6999	52,981.81	749,662.87	802,644.68	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,895,624.00	2,331,909.00	4,227,533.00	1,663,781.00	2,578,552.00	4,242,333.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,306,458.23)	1,185,671.23	(120,787.00)	(1,265,281.00)	1,145,623.00	(119,658.00)	-0.9%
9) TOTAL, EXPENDITURES			75,451,665.30	33,294,928.08	108,746,593.38	79,715,303.17	33,408,169.41	113,123,472.58	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,505,090.40	(16,440,316.02)	(935,225.62)	13,366,796.91	(11,873,960.63)	1,492,836.28	-259.6%
<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	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
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	(14,996,027.72)	14,996,027.72	0.00	(14,392,827.00)	14,392,827.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,996,027.72)	14,996,027.72	0.00	(14,892,827.00)	14,392,827.00	(500,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,062.68	(1,444,288.30)	(935,225.62)	(1,526,030.09)	2,518,866.37	992,836.28	-206.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%
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)			23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%
2) Ending Balance, June 30 (E + F1e)			24,282,720.55	4,341,125.96	28,623,846.51	22,756,690.46	6,859,992.33	29,616,682.79	3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,665.00	0.00	16,665.00	16,665.00	0.00	16,665.00	0.0%
Stores		9712	24,039.82	0.00	24,039.82	24,039.82	0.00	24,039.82	0.0%
Prepaid Items		9713	543,461.54	0.00	543,461.54	543,461.54	0.00	543,461.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,341,127.95	4,341,127.95	0.00	6,859,994.20	6,859,994.20	58.0%
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	11,390,000.00	0.00	11,390,000.00	New
d) Assigned									
Other Assignments		9780	499,009.00	0.00	499,009.00	499,009.00	0.00	499,009.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,262,398.00	0.00	3,262,398.00	3,549,073.00	0.00	3,549,073.00	8.8%
Unassigned/Unappropriated Amount		9790	19,937,147.19	(1.99)	19,937,145.20	6,734,442.10	(1.87)	6,734,440.23	-66.2%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	36,063,966.17	(8,483,982.04)	27,579,984.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	6,424.00	0.00	6,424.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	16,665.00	0.00	16,665.00				
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	(110,669.23)	683,973.82	573,304.59				
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	24,039.82	0.00	24,039.82				
7) Prepaid Expenditures		9330	543,461.54	0.00	543,461.54				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			36,543,887.30	(7,800,008.22)	28,743,879.08				
<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	1,753,879.18	183,889.01	1,937,768.19				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	84,058.84	84,058.84				
6) TOTAL, LIABILITIES			1,753,879.18	267,947.85	2,021,827.03				
<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)			34,790,008.12	(8,067,956.07)	26,722,052.05				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	31,592,703.00	0.00	31,592,703.00	33,177,721.00	0.00	33,177,721.00	5.0%
Education Protection Account State Aid - Current Year		8012	6,342,764.00	0.00	6,342,764.00	7,027,200.00	0.00	7,027,200.00	10.8%
State Aid - Prior Years		8019	12,779.00	0.00	12,779.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	268,315.00	0.00	268,315.00	268,316.00	0.00	268,316.00	0.0%
Timber Yield Tax		8022	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
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	43,874,223.00	0.00	43,874,223.00	43,874,223.00	0.00	43,874,223.00	0.0%
Unsecured Roll Taxes		8042	949,055.00	0.00	949,055.00	949,055.00	0.00	949,055.00	0.0%
Prior Years' Taxes		8043	43,214.00	0.00	43,214.00	43,214.00	0.00	43,214.00	0.0%
Supplemental Taxes		8044	408,859.00	0.00	408,859.00	408,859.00	0.00	408,859.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,111,950.00	0.00	1,111,950.00	1,111,950.00	0.00	1,111,950.00	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)	
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			84,603,863.00	0.00	84,603,863.00	86,860,538.00	0.00	86,860,538.00	2.7%
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	(739,937.00)	0.00	(739,937.00)	(741,478.00)	0.00	(741,478.00)	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,863,926.00	0.00	83,863,926.00	86,119,060.00	0.00	86,119,060.00	2.7%
<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	718,272.00	718,272.00	0.00	700,183.00	700,183.00	-2.5%
Special Education Discretionary Grants		8182	0.00	76,726.00	76,726.00	0.00	76,726.00	76,726.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	5,041.27	5,041.27	0.00	5,041.27	5,041.27	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		847,434.85	847,434.85		827,947.00	827,947.00	-2.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		142,043.87	142,043.87		175,443.00	175,443.00	23.5%
Title III, Immigrant Student Program	4201	8290		11,540.95	11,540.95		8,110.10	8,110.10	-29.7%
Title III, English Learner Program	4203	8290		28,754.31	28,754.31		29,400.06	29,400.06	2.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		47,634.00	47,634.00		49,364.00	49,364.00	3.6%
Career and Technical Education	3500-3599	8290		141,326.00	141,326.00		141,326.00	141,326.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	413,953.76	413,953.76	0.00	276,534.00	276,534.00	-33.2%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	2,432,727.01	2,432,727.01	0.00	2,290,074.43	2,290,074.43	-5.9%
<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	459,806.00	0.00	459,806.00	472,589.00	0.00	472,589.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	1,143,443.78	453,384.35	1,596,828.13	1,143,443.78	453,384.35	1,596,828.13	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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		83,330.04	83,330.04		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		916,526.00	916,526.00		916,526.00	916,526.00	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	1,389,631.00	7,431,167.77	8,820,798.77	1,389,631.00	10,677,784.00	12,067,415.00	36.8%
<b>TOTAL, OTHER STATE REVENUE</b>			2,992,880.78	8,884,408.16	11,877,288.94	3,005,663.78	12,047,694.35	15,053,358.13	26.7%

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>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	36,142.50	0.00	36,142.50	36,000.00	0.00	36,000.00	-0.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	76,395.00	0.00	76,395.00	70,000.00	0.00	70,000.00	-8.4%
All Other Sales		8639	360.00	0.00	360.00	500.00	0.00	500.00	38.9%
Leases and Rentals		8650	352,718.00	0.00	352,718.00	352,718.00	0.00	352,718.00	0.0%
Interest		8660	902,611.00	0.00	902,611.00	862,111.00	0.00	862,111.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	108,402.46	0.00	108,402.46	108,405.00	0.00	108,405.00	0.0%
Interagency Services		8677	63,246.00	0.00	63,246.00	63,246.00	0.00	63,246.00	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	30,286.00	0.00	30,286.00	29,300.00	0.00	29,300.00	-3.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,529,787.96	1,617,454.89	4,147,242.85	2,435,096.30	1,490,990.00	3,926,086.30	-5.3%

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)	
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		3,920,022.00	3,920,022.00		5,705,450.00	5,705,450.00	45.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,099,948.92	5,537,476.89	9,637,425.81	3,957,376.30	7,196,440.00	11,153,816.30	15.7%
TOTAL, REVENUES			90,956,755.70	16,854,612.06	107,811,367.76	93,082,100.08	21,534,208.78	114,616,308.86	6.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	25,145,491.22	5,643,696.10	30,789,187.32	27,404,088.95	4,847,282.32	32,251,371.27	4.7%
Certificated Pupil Support Salaries		1200	3,606,506.07	545,490.63	4,151,996.70	3,798,181.00	648,608.00	4,446,789.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,444,335.55	873,014.70	5,317,350.25	4,543,252.00	727,899.00	5,271,151.00	-0.9%
Other Certificated Salaries		1900	325,941.00	8,270.93	334,211.93	327,370.00	0.00	327,370.00	-2.0%
TOTAL, CERTIFICATED SALARIES			33,522,273.84	7,070,472.36	40,592,746.20	36,072,891.95	6,223,789.32	42,296,681.27	4.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	344,132.48	2,327,664.87	2,671,797.35	377,817.00	2,660,415.00	3,038,232.00	13.7%
Classified Support Salaries		2200	3,573,342.10	1,486,229.77	5,059,571.87	3,917,633.00	1,558,719.00	5,476,352.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	489,532.00	0.00	489,532.00	520,105.00	0.00	520,105.00	6.2%
Clerical, Technical and Office Salaries		2400	5,757,170.25	377,979.60	6,135,149.85	5,883,082.50	175,306.00	6,058,388.50	-1.3%
Other Classified Salaries		2900	1,250,461.81	184,275.39	1,434,737.20	1,341,695.00	137,536.00	1,479,231.00	3.1%
TOTAL, CLASSIFIED SALARIES			11,414,638.64	4,376,149.63	15,790,788.27	12,040,332.50	4,531,976.00	16,572,308.50	4.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,293,201.23	5,039,516.11	11,332,717.34	6,755,859.00	4,882,877.82	11,638,736.82	2.7%
PERS		3201-3202	2,814,852.23	1,144,555.97	3,959,408.20	2,983,724.00	1,190,866.00	4,174,590.00	5.4%
OASDI/Medicare/Alternative		3301-3302	1,381,633.33	432,773.08	1,814,406.41	1,481,916.00	438,631.00	1,920,547.00	5.8%
Health and Welfare Benefits		3401-3402	5,941,005.79	1,144,727.18	7,085,732.97	7,270,035.00	1,757,031.00	9,027,066.00	27.4%
Unemployment Insurance		3501-3502	22,613.30	5,652.81	28,266.11	25,416.00	5,283.01	30,699.01	8.6%
Workers' Compensation		3601-3602	687,196.09	177,794.62	864,990.71	655,112.00	143,928.54	799,040.54	-7.6%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	642,399.00	0.00	642,399.00	630,538.00	0.00	630,538.00	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	623,450.75	304,069.61	927,520.36	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			18,406,351.72	8,249,089.38	26,655,441.10	19,802,600.00	8,418,617.37	28,221,217.37	5.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	52,570.00	1,112,073.43	1,164,643.43	95,450.00	462,384.35	557,834.35	-52.1%
Books and Other Reference Materials		4200	19,098.00	16,725.51	35,823.51	24,230.00	0.00	24,230.00	-32.4%
Materials and Supplies		4300	3,043,850.57	1,296,749.03	4,340,599.60	3,162,202.68	1,154,487.86	4,316,690.54	-0.6%
Noncapitalized Equipment		4400	574,229.39	308,557.73	882,787.12	545,375.50	289,207.00	834,582.50	-5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,689,747.96	2,734,105.70	6,423,853.66	3,827,258.18	1,906,079.21	5,733,337.39	-10.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	76,726.00	76,726.00	0.00	76,726.00	76,726.00	0.0%
Travel and Conferences		5200	139,225.82	643,599.25	782,825.07	134,780.00	192,631.71	327,411.71	-58.2%
Dues and Memberships		5300	212,088.87	20,774.99	232,863.86	200,452.50	18,700.00	219,152.50	-5.9%
Insurance		5400 - 5499	998,616.00	13,500.00	1,012,116.00	1,016,733.00	13,500.00	1,030,233.00	1.8%
Operations and Housekeeping Services		5500	3,235,236.00	6,000.00	3,241,236.00	3,339,866.62	6,000.00	3,345,866.62	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,396.53	2,349,085.00	2,772,481.53	415,192.00	4,259,120.00	4,674,312.00	68.6%
Transfers of Direct Costs		5710	(59,305.86)	59,305.86	0.00	(65,206.43)	65,206.43	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(74,600.37)	0.00	(74,600.37)	(100,000.00)	0.00	(100,000.00)	34.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,671,090.36	3,422,726.81	6,093,817.17	2,400,540.60	3,965,498.37	6,366,038.97	4.5%
Communications		5900	230,758.21	6,150.00	236,908.21	231,362.25	6,150.00	237,512.25	0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			7,776,505.56	6,597,867.91	14,374,373.47	7,573,720.54	8,603,532.51	16,177,253.05	12.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	52,981.81	749,662.87	802,644.68	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%

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, CAPITAL OUTLAY			52,981.81	749,662.87	802,644.68	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	8,541.00	8,541.00	0.00	8,541.00	8,541.00	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	1,163,465.00	1,689,873.00	2,853,338.00	1,220,197.00	2,013,825.00	3,234,022.00	13.3%
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	633,495.00	633,495.00	0.00	556,186.00	556,186.00	-12.2%
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	127,525.27	0.00	127,525.27	120,288.09	0.00	120,288.09	-5.7%
Other Debt Service - Principal		7439	604,633.73	0.00	604,633.73	323,295.91	0.00	323,295.91	-46.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,895,624.00	2,331,909.00	4,227,533.00	1,663,781.00	2,578,552.00	4,242,333.00	0.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,185,671.23)	1,185,671.23	0.00	(1,145,623.00)	1,145,623.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(120,787.00)	0.00	(120,787.00)	(119,658.00)	0.00	(119,658.00)	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,306,458.23)	1,185,671.23	(120,787.00)	(1,265,281.00)	1,145,623.00	(119,658.00)	-0.9%
TOTAL, EXPENDITURES			75,451,665.30	33,294,928.08	108,746,593.38	79,715,303.17	33,408,169.41	113,123,472.58	4.0%
<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%

Budget, July 1  
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Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
<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%
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	(14,996,027.72)	14,996,027.72	0.00	(14,392,827.00)	14,392,827.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,996,027.72)	14,996,027.72	0.00	(14,392,827.00)	14,392,827.00	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)	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(14,996,027.72)	14,996,027.72	0.00	(14,892,827.00)	14,392,827.00	(500,000.00)	New

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	83,863,926.00	0.00	83,863,926.00	86,119,060.00	0.00	86,119,060.00	2.7%
2) Federal Revenue		8100-8299	0.00	2,432,727.01	2,432,727.01	0.00	2,290,074.43	2,290,074.43	-5.9%
3) Other State Revenue		8300-8599	2,992,880.78	8,884,408.16	11,877,288.94	3,005,663.78	12,047,694.35	15,053,358.13	26.7%
4) Other Local Revenue		8600-8799	4,099,948.92	5,537,476.89	9,637,425.81	3,957,376.30	7,196,440.00	11,153,816.30	15.7%
5) TOTAL, REVENUES			90,956,755.70	16,854,612.06	107,811,367.76	93,082,100.08	21,534,208.78	114,616,308.86	6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		38,580,401.20	19,941,601.06	58,522,002.26	41,207,559.26	18,456,293.86	59,663,853.12	2.0%
2) Instruction - Related Services	2000-2999		9,001,002.29	2,390,097.13	11,391,099.42	9,365,373.35	1,876,387.86	11,241,761.21	-1.3%
3) Pupil Services	3000-3999		11,362,946.38	1,340,426.74	12,703,373.12	12,159,052.89	1,322,264.00	13,481,316.89	6.1%
4) Ancillary Services	4000-4999		1,713,739.77	233,832.03	1,947,571.80	1,727,435.05	75,522.40	1,802,957.45	-7.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,419,894.29	1,235,310.72	7,655,205.01	6,779,283.00	1,713,169.29	8,492,452.29	10.9%
8) Plant Services	8000-8999		6,476,307.37	5,821,751.40	12,298,058.77	6,812,818.62	7,385,980.00	14,198,798.62	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,897,374.00	2,331,909.00	4,229,283.00	1,663,781.00	2,578,552.00	4,242,333.00	0.3%
10) TOTAL, EXPENDITURES			75,451,665.30	33,294,928.08	108,746,593.38	79,715,303.17	33,408,169.41	113,123,472.58	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,505,090.40	(16,440,316.02)	(935,225.62)	13,366,796.91	(11,873,960.63)	1,492,836.28	-259.6%
<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	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
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	(14,996,027.72)	14,996,027.72	0.00	(14,392,827.00)	14,392,827.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,996,027.72)	14,996,027.72	0.00	(14,892,827.00)	14,392,827.00	(500,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,062.68	(1,444,288.30)	(935,225.62)	(1,526,030.09)	2,518,866.37	992,836.28	-206.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%

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)			23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,773,657.87	5,785,414.26	29,559,072.13	24,282,720.55	4,341,125.96	28,623,846.51	-3.2%
2) Ending Balance, June 30 (E + F1e)			24,282,720.55	4,341,125.96	28,623,846.51	22,756,690.46	6,859,992.33	29,616,682.79	3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,665.00	0.00	16,665.00	16,665.00	0.00	16,665.00	0.0%
Stores		9712	24,039.82	0.00	24,039.82	24,039.82	0.00	24,039.82	0.0%
Prepaid Items		9713	543,461.54	0.00	543,461.54	543,461.54	0.00	543,461.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,341,127.95	4,341,127.95	0.00	6,859,994.20	6,859,994.20	58.0%
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	11,390,000.00	0.00	11,390,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	499,009.00	0.00	499,009.00	499,009.00	0.00	499,009.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,262,398.00	0.00	3,262,398.00	3,549,073.00	0.00	3,549,073.00	8.8%
Unassigned/Unappropriated Amount		9790	19,937,147.19	(1.99)	19,937,145.20	6,734,442.10	(1.87)	6,734,440.23	-66.2%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.40	.40
6019	Student Support and Professional Development Discretionary Block Grant	254,966.79	3,079,265.79
6500	Special Education	0.00	25,012.45
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	360,188.52	343,872.52
7311	Classified School Employee Professional Development Block Grant	3,820.29	0.00
7339	Dual Enrollment Opportunities	349,441.98	0.00
7399	LCFF Equity Multiplier	63,423.13	0.00
7415	Classified School Employee Summer Assistance Program	11.93	11.93
7435	Learning Recovery Emergency Block Grant	372,327.43	58,361.79
7810	Other Restricted State	120,965.84	120,965.84
9010	Other Restricted Local	2,815,981.64	3,232,503.48
Total, Restricted Balance		4,341,127.95	6,859,994.20

**2026/27 General Fund Adopted Budget (June 9, 2026)**

**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

**Revenues**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
LCFF	8010-8099	\$ 83,863,926	\$ 86,119,060	\$ 2,255,134	Includes Statutory COLA of 2.87% plus an additional augmented COLA of 1.44%
Federal Revenue	8100-8299	\$ 2,432,727	\$ 2,290,074	\$ (142,653)	Reduction in Title I (\$19k), Reduction in MediCal funds based on 5 year average (\$137k)
State Revenue	8300-8599	\$ 11,877,289	\$ 15,053,358	\$ 3,176,069	Increase in one time SSPDDBG \$3.78M, Reduction in on going Mental Health (\$185k), Ending TUPE funds (\$83k), End of Dual Enrollment funds (\$500k), Increase in one time LREBG funds \$164k
Other Local Revenue	8600-8799	\$ 9,637,426	\$ 11,153,816	\$ 1,516,390	Reduction in one time CDFA grant (\$200k), Increase in transportation contracts \$148k, Increase in state SPED aide \$1.6M, Reduction in Workability grant (\$40K)
Other Financing Sources	8900-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 107,811,368</b>	<b>\$ 114,616,309</b>	<b>\$ 6,804,941</b>	

**Expenditures**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 40,592,746	\$ 42,296,681	\$ 1,703,935	Negotiated salary increase of 2.50% across all certificated groups \$1.17M, increase in substitute time due to new paid pregnancy leave \$400k, Annual Step and Column movement
Classified Salaries	2000-2999	\$ 15,790,788	\$ 16,572,309	\$ 781,520	Negotiated salary increase of 2.50% across all classified groups \$517k, Annual Step and longevity movement
Employee Benefits	3000-3999	\$ 26,655,441	\$ 28,221,217	\$ 1,565,776	Includes certificated medical insurance increase of 6% for pre 2022 employees and \$1,000 for post 2022 employees, includes classified medical insurance increase \$895, includes increases based upon increased salaries
Books and Supplies	4000-4999	\$ 6,423,854	\$ 5,733,337	\$ (690,516)	Reduced curriculum by (\$500k), reduced site donation carryover based on current estimates (\$200K), increase in technology funding \$40k, increase CTEIG supplies \$70k
Services and Other Operating Expenses	5000-5999	\$ 14,374,373	\$ 16,177,253	\$ 1,802,880	Utilizing SSPDDBG for facility repairs and strategic planning costs \$2.7M, Reduction in EEF travel with ending one time funds (\$454K), reduction in digital curriculum (\$51K), reduction in TUPE services based upon expiring funds (\$83k), reduction in KIT repairs based on expiring funds (\$90k) reduction in SPED services (\$207k)
Capital Outlay	6000-6999	\$ 802,645	\$ -	\$ (802,645)	Reduction of capital projects, in 25/26 purchased vehicles, a mower, and finished the solar project, should not need those items again in 26/27
Other Outgo	7100-7299 7400-7499	\$ 4,227,533	\$ 4,242,333	\$ 14,800	County programs increased by \$323k, debt service decreased by (\$231k) and CSROP contribution decreased by (\$81k)
Indirect/Direct Support Costs	7300-7399	\$ (120,787)	\$ (119,658)	\$ 1,129	Indirect adjusted based upon applicable programs
Interfund Transfers Out	7610-7629	\$ -	\$ 500,000	\$ 500,000	Contribution to OPEB
<b>Total Expenditures</b>		<b>\$ 108,746,593</b>	<b>\$ 113,623,473</b>	<b>\$ 4,876,879</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (935,226)</b>	<b>\$ 992,836</b>	<b>\$ 1,928,062</b>	
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Beginning Fund Balance, July 1	\$ 29,559,072	\$ 28,623,847		
Projected Ending Fund Balance, June 30	\$ 28,623,847	\$ 29,616,683	\$ 992,836	

**Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level (General Fund Only)**

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: El Dorado High School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2026/27 Budget
01	General Fund	\$ 10,782,524
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$ 3,549,073
<b>Fund Balance Requiring a Statement of Reasons</b>		<b>\$ 7,233,451</b>

Fund 01, 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	\$ 24,040	Stores
01	General Fund	\$ 16,665	Revolving Cash
01	General Fund	\$ 499,009	Site Carryover
01		\$ 6,150,276	Funds needed to offset future increases to STRS and PERS, medical insurance increases, step and column, as well as for other unforeseen contingencies.
01	General Fund	\$ 543,462	PrePaid Items
<b>Total of Substantiated Needs</b>		<b>\$ 7,233,451</b>	

**Remaining Unsubstantiated Balance \$ (0) [Balance should be zero]**

**El Dorado Union High School District  
2026-27 Education Protection Act Plan**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	-
Local Control Funding Formula Sources	8010-8099	<b>7,027,200</b>
<b>TOTAL AVAILABLE</b>		<b>7,027,200</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Functions</b>	
Instruction		
Teacher Salaries & Benefits	1000-1999	<b>7,027,200</b>
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiolgy Services	3150	
Pupil Testing Services	3160	
Pupil Transportaion	3600	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>7,027,200</b>
<b>ENDING BALANCE</b>		-

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):	5,999	
<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	6,317	6,329		
Charter School	85	98		
<b>Total ADA</b>	<b>6,402</b>	<b>6,427</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	6,214	6,215		
Charter School	85	113		
<b>Total ADA</b>	<b>6,300</b>	<b>6,328</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	6,042	6,037		
Charter School	113	113		
<b>Total ADA</b>	<b>6,154</b>	<b>6,150</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	5,943			
Charter School	111			
<b>Total ADA</b>	<b>6,054</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	6,445	6,441		
Charter School	97	100		
<b>Total Enrollment</b>	<b>6,542</b>	<b>6,541</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	6,274	6,322		
Charter School	88	117		
<b>Total Enrollment</b>	<b>6,362</b>	<b>6,439</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	6,203	6,224		
Charter School	116	111		
<b>Total Enrollment</b>	<b>6,319</b>	<b>6,335</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	6,235			
Charter School	112			
<b>Total Enrollment</b>	<b>6,347</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	6,039	6,441	
Charter School	98	100	
<b>Total ADA/Enrollment</b>	<b>6,137</b>	<b>6,541</b>	<b>93.8%</b>
Second Prior Year (2024-25)			
District Regular	5,926	6,322	
Charter School	113	117	
<b>Total ADA/Enrollment</b>	<b>6,039</b>	<b>6,439</b>	<b>93.8%</b>
First Prior Year (2025-26)			
District Regular	5,879	6,224	
Charter School	113	111	
<b>Total ADA/Enrollment</b>	<b>5,992</b>	<b>6,335</b>	<b>94.6%</b>
Historical Average Ratio:			94.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.6%</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	5,888	6,235		
Charter School	111	112		
<b>Total ADA/Enrollment</b>	<b>5,999</b>	<b>6,347</b>	<b>94.5%</b>	<b>Met</b>
1st Subsequent Year (2027-28)				
District Regular	5,969	6,321		
Charter School	113	114		
<b>Total ADA/Enrollment</b>	<b>6,082</b>	<b>6,435</b>	<b>94.5%</b>	<b>Met</b>
2nd Subsequent Year (2028-29)				
District Regular	5,993	6,346		
Charter School	114	115		
<b>Total ADA/Enrollment</b>	<b>6,107</b>	<b>6,461</b>	<b>94.5%</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)	6,211.60	6,116.08	6,144.08	6,168.60
b. Prior Year ADA (Funded)		6,211.60	6,116.08	6,144.08
c. Difference (Step 1a minus Step 1b)		(95.52)	28.00	24.52
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.54%)	.46%	.40%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		86,860,538.00	89,986,178.00	93,109,941.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		3,743,689.19	2,969,543.87	2,877,097.18
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		2.77%	3.76%	3.49%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>1.77% to 3.77%</b>	<b>2.76% to 4.76%</b>	<b>2.49% to 4.49%</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)	46,655,617.00	46,655,617.00	46,655,617.00	4,665,517.00
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)	84,591,084.00	86,860,538.00	89,986,178.00	93,109,941.00
District's Projected Change in LCFF Revenue:		2.68%	3.60%	3.47%
<b>LCFF Revenue Standard</b>		<b>1.77% to 3.77%</b>	<b>2.76% to 4.76%</b>	<b>2.49% to 4.49%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	63,306,232.93	75,179,710.37	84.2%	
Second Prior Year (2024-25)	62,436,080.27	74,544,847.86	83.8%	
First Prior Year (2025-26)	63,343,264.20	75,451,665.30	84.0%	
		Historical Average Ratio:	84.0%	
		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</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		<b>81.0% to 87.0%</b>	<b>81.0% to 87.0%</b>	<b>81.0% to 87.0%</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	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	67,915,824.45	79,715,303.17	85.2%		Met
1st Subsequent Year (2027-28)	70,636,300.00	84,890,078.00	83.2%		Met
2nd Subsequent Year (2028-29)	72,505,581.00	87,274,470.00	83.1%		Met

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.77%	3.76%	3.49%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.23% to 12.77%</b>	<b>-6.24% to 13.76%</b>	<b>-6.51% to 13.49%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.23% to 7.77%	-1.24% to 8.76%	-1.51% to 8.49%

**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)	2,432,727.01		
Budget Year (2026-27)	2,290,074.43	(5.86%)	Yes
1st Subsequent Year (2027-28)	2,146,968.00	(6.25%)	Yes
2nd Subsequent Year (2028-29)	2,146,968.00	0.00%	No

**Explanation:**  
(required if Yes)

MediCal Funds are budgeted on the 5 year average which is lower then what was received in 25/26 by \$137k, 27/28 assuming the sites will use all prior year Title funds, and will only be operating on current year Title revenue.

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

First Prior Year (2025-26)	11,877,288.94		
Budget Year (2026-27)	15,053,358.13	26.74%	Yes
1st Subsequent Year (2027-28)	9,054,276.00	(39.85%)	Yes
2nd Subsequent Year (2028-29)	9,054,276.00	0.00%	No

**Explanation:**  
(required if Yes)

The state is proposing significant one time funds in 26/27 to the tune of \$5.99M in LREBG and SSPDDBG. The district assumes these one time funds will not occur again in 27/28 or 28/29.

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

First Prior Year (2025-26)	9,637,425.81		
Budget Year (2026-27)	11,153,816.30	15.73%	Yes
1st Subsequent Year (2027-28)	11,063,316.00	(.81%)	No
2nd Subsequent Year (2028-29)	10,914,841.00	(1.34%)	No

**Explanation:**  
(required if Yes)

The state is proposing a significant increase in Special Education Funding, with this the district is projected to receive a significant increase in funds from SELPA, estimating to be around \$1.5M

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

First Prior Year (2025-26)	6,423,853.66		
Budget Year (2026-27)	5,733,337.39	(10.75%)	Yes
1st Subsequent Year (2027-28)	6,981,936.00	21.78%	Yes
2nd Subsequent Year (2028-29)	7,247,250.00	3.80%	No

**Explanation:**  
(required if Yes)

The district is needing a much smaller curriculum adoption in 26/27 then what occurred in 25/26, this is a decrease of almost \$600k. The curriculum adoption in 27/28 and 28/29 are expected to increase back to over \$1M annually. There is also inflation adjustment of 3.8% and an increase in facility supplies.

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

First Prior Year (2025-26)	14,374,373.47		
Budget Year (2026-27)	16,177,253.05	12.54%	Yes
1st Subsequent Year (2027-28)	17,570,831.00	8.61%	No
2nd Subsequent Year (2028-29)	15,852,814.00	(9.78%)	Yes

**Explanation:**  
(required if Yes)

With the increase in one time funds, the district is investing \$2M in facility repairs, as well as \$500k in strategic planning implementation. After the one time funds run out, the district project going back to prior funding minus continued facility investments as well as inflation at 3.8%.

**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)	23,947,441.76		
Budget Year (2026-27)	28,497,248.86	19.00%	Not Met
1st Subsequent Year (2027-28)	22,264,560.00	(21.87%)	Not Met
2nd Subsequent Year (2028-29)	22,116,085.00	(.67%)	Met

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

First Prior Year (2025-26)	20,798,227.13		
Budget Year (2026-27)	21,910,590.44	5.35%	Met
1st Subsequent Year (2027-28)	24,552,767.00	12.06%	Met
2nd Subsequent Year (2028-29)	23,100,064.00	(5.92%)	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.

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

MediCal Funds are budgeted on the 5 year average which is lower then what was received in 25/26 by \$137k, 27/28 assuming the sites will use all prior year Title funds, and will only be operating on current year Title revenue.

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

The state is proposing significant one time funds in 26/27 to the tune of \$5.99M in LREBG and SSPDDBG. The district assumes these one time funds will not occur again in 27/28 or 28/29.

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

The state is proposing a significant increase in Special Education Funding, with this the district is projected to receive a significant increase in funds from SELPA, estimating to be around \$1.5M

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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)	109,873,472.58			
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	109,873,472.58	3,296,204.18	5,210,980.00	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)	3,182,783.00	3,161,126.00	3,262,398.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,421,078.83	19,649,601.71	19,937,147.19
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.40)	(1.40)	(1.99)
e. Available Reserves (Lines 1a through 1d)	14,603,860.43	22,810,726.31	23,199,543.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	106,092,759.71	105,370,873.13	108,746,593.38
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)	106,092,759.71	105,370,873.13	108,746,593.38
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.8%	21.6%	21.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.6%</b>	<b>7.2%</b>	<b>7.1%</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)	2,685,609.64	75,179,710.37	N/A	Met
Second Prior Year (2024-25)	8,133,297.86	74,544,847.86	N/A	Met
First Prior Year (2025-26)	509,062.68	75,451,665.30	N/A	Met
Budget Year (2026-27) (Information only)	(1,526,030.09)	80,215,303.17		

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

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

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

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

**9. CRITERION: Fund and Cash Balances**

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

Percentage Level <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 (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	8,253,774.00	12,954,750.37	N/A	Met
Second Prior Year (2024-25)	11,604,731.00	15,640,360.01	N/A	Met
First Prior Year (2025-26)	17,347,096.00	23,773,657.87	N/A	Met
Budget Year (2026-27) (Information only)	24,282,720.55			

<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	
	General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	30,085,657.00	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)

**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.)	5,999	6,082	6,107
<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)	113,623,472.58	118,302,437.00	118,701,468.00
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)	113,623,472.58	118,302,437.00	118,701,468.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,408,704.18	3,549,073.11	3,561,044.04
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>3,408,704.18</b>	<b>3,549,073.11</b>	<b>3,561,044.04</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.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,549,073.00	3,561,044.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,734,442.10	13,954,065.00
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)	(1.87)	
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)	10,283,513.23	17,515,109.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.05%	14.76%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>3,408,704.18</b>	<b>3,561,044.04</b>
	Status:	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?

Yes

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

Current case should be covered by insurance, making the impact to the budget minimal

**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?

Yes

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:

The district has used one time funds to cover recent salary increases, the district maintains sufficient reserves to maintain those increases in future years

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

Yes

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:

The district has accounted for the SUPER COLA the governor proposed in May at 4.31%, above the 2.87% statutory COLA, the district is also projecting the governor fully fund the one time funds he committed in his May revise proposal. If this funds do not materialize the district has sufficient reserves to remain positive in this budget cycle.

**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)	(14,996,027.72)			
Budget Year (2026-27)	(14,392,827.00)	(603,200.72)	(4.0%)	Met
1st Subsequent Year (2027-28)	(16,382,027.00)	1,989,200.00	13.8%	Not Met
2nd Subsequent Year (2028-29)	(16,809,086.00)	427,059.00	2.6%	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)	0.00			
Budget Year (2026-27)	500,000.00	500,000.00	New	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

The district projects to need additional contributions to SPED and facilities in for future step and column increases as well as increased needs in 27/28

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

**Explanation:**

(required if NOT met)

The district historically contributed to OPEB, the district is now in a position to start contributing to OPEB again before OPEB is scheduled to become a large cost to the district.

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 follow amortization schedule as outlined when the debt was incurred.

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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:

When employees retire they are able to have benefits at their medical benefit cap for up to 5 years or 65 years of age, whichever comes first. This provision was negotiated out in 2012 and is only available to employees hired prior to 2012.

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
	0	3,878,524

4. OPEB Liabilities

a. Total OPEB liability	9,065,602.00
b. OPEB plan(s) fiduciary net position (if applicable)	3,878,524.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	5,187,078.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	8/15/2025

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	630,538.00	630,538.00	630,538.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	431,867.00	402,250.00	470,893.00
d. Number of retirees receiving OPEB benefits	59.00	59.00	59.00

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

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

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

No
----

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

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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	283.70	282.35	285.45	286.35

**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.

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Negotiations Settled

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

May 12, 2026
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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:

May 12, 2026
--------------

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:

May 12, 2026
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4. Period covered by the agreement:

Begin Date:	Jul 01, 2025	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)?

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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")

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

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Negotiations Not Settled

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

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

Yes	Yes	Yes
6,127,887	6,740,676	7,414,743
6.0%	10.0%	10.0%

**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		

--

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
	553,853	553,726
	2.0%	2.0%

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


**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.):

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**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	215.84	212.28	211.53	211.53

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

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

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

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If Yes, date of budget revision board adoption:

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

4. Period covered by the agreement:

Begin Date:	Jul 01, 2025	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

--	--	--

% 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")

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

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

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

Yes	Yes	Yes
2,570,105	2,570,105	2,570,105
0.0%	0.0%	0.0%

**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:

No		

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

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

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

Yes	Yes	Yes
	274,231	279,402
2.0%	2.0%	2.0%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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**Classified (Non-management) Attrition (layoffs and retirements)**

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


**Classified (Non-management) - Other**

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

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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	60.10	59.30	59.00	59.00

**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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.7%	2.7%	0.0%

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)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	118,504	118,504	118,504
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	2.0%	2.0%	2.0%

**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)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

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

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

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

Yes
-----

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

Jun 11, 2026
--------------

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

<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>	<p>No</p>
<p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>	<p>Yes</p>
<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>	<p>No</p>
<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>	<p>No</p>
<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>	<p>No</p>
<p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	<p>Yes</p>
<p><b>A7.</b> Is the district's financial system independent of the county office system?</p>	<p>Yes</p>
<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>	<p>No</p>
<p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	<p>No</p>

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	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)	5,878.79	5,878.79	6,037.03	5,888.46	5,888.46	5,943.36
<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>	5,878.79	5,878.79	6,037.03	5,888.46	5,888.46	5,943.36
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	54.93	54.93	54.93	54.93	54.93	54.93
c. Special Education-NPS/LCI	2.69	2.69	2.69	2.69	2.69	2.69
d. Special Education Extended Year	4.22	4.22	4.22	4.22	4.22	4.22
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>	61.84	61.84	61.84	61.84	61.84	61.84
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,940.63	5,940.63	6,098.87	5,950.30	5,950.30	6,005.20
<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>	112.73	112.73	112.73	110.88	110.88	110.88
<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>	112.73	112.73	112.73	110.88	110.88	110.88
<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>	112.73	112.73	112.73	110.88	110.88	110.88

## 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)

	06/09/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Mike Kuhlman	Superintendent
Printed Name	Title

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

Robert Whittenberg	Assistant Superintendent of Business Services
Name	Title
rwhittenberg@eduhd.k12.ca.us	530-622-5081
Email	Telephone

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	55,025,831.40		55,025,831.40		1,795,000.00	53,230,831.40	2,010,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	14,630,000.00		14,630,000.00		935,000.00	13,695,000.00	655,000.00
Leases Payable	220,373.97		220,373.97			220,373.97	
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	836,730.72		836,730.72			836,730.72	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	70,712,936.09	0.00	70,712,936.09	0.00	2,730,000.00	67,982,936.09	2,665,000.00
<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

**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	9,469.22		234,088.80	243,558.02
2. State Lottery Revenue	8560	1,143,443.78		453,384.35	1,596,828.13
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,152,913.00	0.00	687,473.15	1,840,386.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		635,748.76	635,748.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,152,913.00			1,152,913.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			51,724.39	51,724.39
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,152,913.00	0.00	687,473.15	1,840,386.15
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	0.00	0.00	0.00	0.00

**D. COMMENTS:**

Digital curriculum is coded to object code 5806

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.

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	853,136.00	853,136.00	0.0%
3) Other State Revenue		8300-8599	2,236,967.00	2,301,167.95	2.9%
4) Other Local Revenue		8600-8799	295,078.00	295,078.00	0.0%
5) TOTAL, REVENUES			3,385,181.00	3,449,381.95	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	985,970.79	1,033,443.00	4.8%
3) Employee Benefits		3000-3999	476,556.00	532,195.00	11.7%
4) Books and Supplies		4000-4999	1,234,053.50	1,246,564.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	432,697.46	459,102.93	6.1%
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	120,787.00	119,658.00	-0.9%
9) TOTAL, EXPENDITURES			3,250,064.75	3,390,962.93	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			135,116.25	58,419.02	-56.8%
<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>			135,116.25	58,419.02	-56.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,781,033.32	3,916,149.57	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,033.32	3,916,149.57	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,033.32	3,916,149.57	3.6%
2) Ending Balance, June 30 (E + F1e)			3,916,149.57	3,974,568.59	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,385.00	0.00	-100.0%
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	3,912,764.57	3,974,568.59	1.6%
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	3,637,362.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	960.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,385.00		
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	0.03		
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			3,641,707.18		
<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	514.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	208,706.40		
6) TOTAL, LIABILITIES			209,220.88		
<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)			3,432,486.30		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	853,136.00	853,136.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			853,136.00	853,136.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,236,967.00	2,301,167.95	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,236,967.00	2,301,167.95	2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	153,681.00	153,681.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	140,397.00	140,397.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	1,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			295,078.00	295,078.00	0.0%
TOTAL, REVENUES			3,385,181.00	3,449,381.95	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	720,705.79	755,269.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	210,672.00	221,304.00	5.0%
Clerical, Technical and Office Salaries		2400	54,593.00	56,870.00	4.2%
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			985,970.79	1,033,443.00	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	241,848.00	260,597.00	7.8%
OASDI/Medicare/Alternative		3301-3302	77,243.00	79,057.00	2.3%
Health and Welfare Benefits		3401-3402	31,109.00	177,895.00	471.8%
Unemployment Insurance		3501-3502	511.00	519.00	1.6%
Workers' Compensation		3601-3602	15,794.00	14,127.00	-10.6%
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	110,051.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			476,556.00	532,195.00	11.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,959.50	65,470.00	23.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,181,094.00	1,181,094.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,234,053.50	1,246,564.00	1.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,843.72	22,839.00	4.6%
Dues and Memberships		5300	1,038.25	1,038.05	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,053.19	7,053.19	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	276,321.69	276,321.69	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,600.37	100,000.00	34.0%
Professional/Consulting Services and Operating Expenditures		5800	50,540.24	50,551.00	0.0%
Communications		5900	1,300.00	1,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			432,697.46	459,102.93	6.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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	120,787.00	119,658.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,787.00	119,658.00	-0.9%
TOTAL, EXPENDITURES			3,250,064.75	3,390,962.93	4.3%
<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	853,136.00	853,136.00	0.0%
3) Other State Revenue		8300-8599	2,236,967.00	2,301,167.95	2.9%
4) Other Local Revenue		8600-8799	295,078.00	295,078.00	0.0%
5) TOTAL, REVENUES			3,385,181.00	3,449,381.95	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		3,120,924.56	3,262,951.74	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		120,787.00	119,658.00	-0.9%
8) Plant Services	8000-8999		8,353.19	8,353.19	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,250,064.75	3,390,962.93	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			135,116.25	58,419.02	-56.8%
<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>			135,116.25	58,419.02	-56.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,781,033.32	3,916,149.57	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,033.32	3,916,149.57	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,033.32	3,916,149.57	3.6%
2) Ending Balance, June 30 (E + F1e)			3,916,149.57	3,974,568.59	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,385.00	0.00	-100.0%
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	3,912,764.57	3,974,568.59	1.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,412,139.34	3,473,943.36
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	405,048.68	405,048.68
7033	Child Nutrition: School Food Best Practices Apportionment	95,576.55	95,576.55
Total, Restricted Balance		3,912,764.57	3,974,568.59

**2026/27 Cafeteria Fund Adopted Budget (June 9, 2026)**

**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

**Revenues**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 853,136	\$ 853,136	\$ -	
State Revenue	8300-8599	\$ 2,236,967	\$ 2,301,168	\$ 64,201	Increase in state funding by statutory COLA
Other Local Revenue	8600-8799	\$ 295,078	\$ 295,078	\$ -	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 3,385,181</b>	<b>\$ 3,449,382</b>	<b>\$ 64,201</b>	

**Expenditures**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 985,971	\$ 1,033,443	\$ 47,472	Negotiated salary increase across all classified units with step progression
Employee Benefits	3000-3999	\$ 476,556	\$ 532,195	\$ 55,639	Assuming all eligible positions will now be taking medical insurance all year
Books and Supplies	4000-4999	\$ 1,234,054	\$ 1,246,564	\$ 12,511	Cost increasing based upon trends
Services and Other Operating Expenses	5000-5999	\$ 432,697	\$ 459,103	\$ 26,405	Cost increasing based upon trends
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 120,787	\$ 119,658	\$ (1,129)	Indirect rate decreased from 6.20% to 5.78%
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 3,250,065</b>	<b>\$ 3,390,963</b>	<b>\$ 140,898</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 135,116</b>	<b>\$ 58,419</b>		
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Beginning Fund Balance, July 1	\$ 3,781,033	\$ 3,916,150		
Projected Ending Fund Balance, June 30	\$ 3,916,150	\$ 3,974,569		

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	175,000.00	175,000.00	0.0%
5) TOTAL, REVENUES			175,000.00	175,000.00	0.0%
<b>B. EXPENSES</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 Expenses		5000-5999	21,850.00	21,850.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,850.00	21,850.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			153,150.00	153,150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			153,150.00	653,150.00	326.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,880,495.65	4,033,645.65	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,495.65	4,033,645.65	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,880,495.65	4,033,645.65	3.9%
2) Ending Net Position, June 30 (E + F1e)			4,033,645.65	4,686,795.65	16.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,033,645.65	4,686,795.65	16.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,037.85		
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	4,083,862.89		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			4,085,900.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			4,085,900.74		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175,000.00	175,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,000.00	175,000.00	0.0%
TOTAL, REVENUES			175,000.00	175,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,850.00	21,850.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,850.00	21,850.00	0.0%
TOTAL, EXPENSES			21,850.00	21,850.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	New
<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%
(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 + c - d + e)			0.00	500,000.00	New

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	175,000.00	175,000.00	0.0%
5) TOTAL, REVENUES			175,000.00	175,000.00	0.0%
<b>B. EXPENSES (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		21,850.00	21,850.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,850.00	21,850.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			153,150.00	153,150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			153,150.00	653,150.00	326.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,880,495.65	4,033,645.65	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,495.65	4,033,645.65	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,880,495.65	4,033,645.65	3.9%
2) Ending Net Position, June 30 (E + F1e)			4,033,645.65	4,686,795.65	16.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,033,645.65	4,686,795.65	16.2%

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

**2026/27 Retiree Benefit Fund Adopted Budget (June 9, 2026)**

**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

**Revenues**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 175,000	\$ 175,000	\$ -	Funds are invested in an index fund. As such, revenues will fluctuate.
Interfund Transfers In	8910-8929	\$ -	\$ 500,000	\$ 500,000	OPEB Contribution from general fund
<b>Total Revenues</b>		<b>\$ 175,000</b>	<b>\$ 675,000</b>	<b>\$ 500,000</b>	

**Expenditures**

	Object Codes	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 21,850	\$ 21,850	\$ -	Trustee Fees
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 153,150</b>	<b>\$ 653,150</b>	<b>\$ 500,000</b>	
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Beginning Fund Balance, July 1	\$ 3,880,496	\$ 4,033,646		
Projected Ending Fund Balance, June 30	\$ 4,033,646	\$ 4,686,796	\$ 653,150	

## Summary of Facilities Funds - 2026/27 Adopted Budget (June 9, 2026)

### Revenues

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ -
State Revenue	8300-8599	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,555,000	\$ 25,000	\$ 2,596,458	\$ 4,176,458
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>		<b>\$ 1,555,000</b>	<b>\$ 25,000</b>	<b>\$ 2,596,458</b>	<b>\$ 4,176,458</b>

### Expenditures

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	\$ -
Services & Other Operating Expenses	5000-5999	\$ 270,084	\$ 1,500,000	\$ 45,916	\$ 1,816,000
Capital Outlay	6000-6999	\$ -	\$ -	\$ 170,000	\$ 170,000
Other Outgo	7100-7299 7400-7499	\$ 523,080	\$ -	\$ 117,360	\$ 640,440
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		<b>\$ 793,164</b>	<b>\$ 1,500,000</b>	<b>\$ 333,276</b>	<b>\$ 2,626,440</b>

Net Increase/Decrease in Fund Balance		\$ 761,836	\$ (1,475,000)	\$ 2,263,182	\$ 1,550,018
<b>Beginning Fund Balance, July 1</b>		<b>\$ 9,217,868</b>	<b>\$ 1,850,788</b>	<b>\$ 11,544,472</b>	<b>\$ 22,843,118</b>
<b>Projected Ending Fund Balance, June 30</b>		<b>\$ 9,979,704</b>	<b>\$ 375,788</b>	<b>\$ 13,807,654</b>	<b>\$ 24,393,136</b>

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	1,675,000.00	1,555,000.00	-7.2%
5) TOTAL, REVENUES			1,675,000.00	1,555,000.00	-7.2%
<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	90,035.81	270,084.00	200.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	523,050.95	523,079.84	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			613,086.76	793,163.84	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,061,913.24	761,836.16	-28.3%
<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>			1,061,913.24	761,836.16	-28.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,155,954.99	9,217,868.23	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,155,954.99	9,217,868.23	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,155,954.99	9,217,868.23	13.0%
2) Ending Balance, June 30 (E + F1e)			9,217,868.23	9,979,704.39	8.3%
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	9,217,868.23	9,979,704.39	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,117,997.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,117.00		
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			9,120,114.20		
<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	1,475.00		
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			1,475.00		
<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)			9,118,639.20		
<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
<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	320,000.00	320,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,355,000.00	1,235,000.00
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				1,675,000.00	1,555,000.00
TOTAL, REVENUES				1,675,000.00	1,555,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				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	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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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	90,035.81	270,084.00	200.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,035.81	270,084.00	200.0%
<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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	168,792.18	163,709.29	-3.0%
Other Debt Service - Principal		7439	354,258.77	359,370.55	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			523,050.95	523,079.84	0.0%
TOTAL, EXPENDITURES			613,086.76	793,163.84	29.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<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	1,675,000.00	1,555,000.00	-7.2%
5) TOTAL, REVENUES			1,675,000.00	1,555,000.00	-7.2%
<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		65,951.81	66,000.00	0.1%
8) Plant Services	8000-8999		20,000.00	200,000.00	900.0%
9) Other Outgo	9000-9999	Except 7600-7699	527,134.95	527,163.84	0.0%
10) TOTAL, EXPENDITURES			613,086.76	793,163.84	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,061,913.24	761,836.16	-28.3%
<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>			1,061,913.24	761,836.16	-28.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,155,954.99	9,217,868.23	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,155,954.99	9,217,868.23	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,155,954.99	9,217,868.23	13.0%
2) Ending Balance, June 30 (E + F1e)			9,217,868.23	9,979,704.39	8.3%
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	9,217,868.23	9,979,704.39	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	9,217,868.23	9,979,704.39
Total, Restricted Balance		9,217,868.23	9,979,704.39

**2026/27 Capital Facilities Fund Adopted Budget (June 9, 2026)**

**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

<b>Revenues</b>					
	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
LCFF	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,675,000	\$ 1,555,000	\$ (120,000)	Income relies on building permits being pulled
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 1,675,000</b>	<b>\$ 1,555,000</b>	<b>\$ (120,000)</b>	
<b>Expenditures</b>					
	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 90,036	\$ 270,084	\$ 180,048	Fees associated with permit collection from the county, future facilities master plan purchase, Fire Alarms to be upgraded to new standards
Capital Outlay	6000-6999			\$ -	
Other Outgo	7100-7299	\$ 523,051	\$ 523,080	\$ 29	Regular scheduled COP payment increase
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 613,087</b>	<b>\$ 793,164</b>	<b>\$ 180,077</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 1,061,913</b>	<b>\$ 761,836</b>	<b>\$ (300,077)</b>	
<b>Beginning Fund Balance, July 1</b>		<b>\$ 8,155,955</b>	<b>\$ 9,217,868</b>		
<b>Projected Ending Fund Balance, June 30</b>		<b>\$ 9,217,868</b>	<b>\$ 9,979,704</b>		

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	917,252.38	25,000.00	-97.3%
5) TOTAL, REVENUES			917,252.38	25,000.00	-97.3%
<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	1,500,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,500,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			917,252.38	(1,475,000.00)	-260.8%
<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>			917,252.38	(1,475,000.00)	-260.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933,535.48	1,850,787.86	98.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933,535.48	1,850,787.86	98.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933,535.48	1,850,787.86	98.3%
2) Ending Balance, June 30 (E + F1e)			1,850,787.86	375,787.86	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,850,787.86	375,787.86	-79.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,763,600.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	37.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	92,485.96		
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			1,856,123.43		
<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)			1,856,123.43		
<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	27,563.44	25,000.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	889,688.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			917,252.38	25,000.00	-97.3%
TOTAL, REVENUES			917,252.38	25,000.00	-97.3%
<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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<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	1,500,000.00	New	
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	1,500,000.00	New	
<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						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				0.00	1,500,000.00	New
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
<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%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	917,252.38	25,000.00	-97.3%
5) TOTAL, REVENUES			917,252.38	25,000.00	-97.3%
<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	1,500,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,500,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			917,252.38	(1,475,000.00)	-260.8%
<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>			917,252.38	(1,475,000.00)	-260.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933,535.48	1,850,787.86	98.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933,535.48	1,850,787.86	98.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933,535.48	1,850,787.86	98.3%
2) Ending Balance, June 30 (E + F1e)			1,850,787.86	375,787.86	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,850,787.86	375,787.86	-79.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,850,787.86	375,787.86
Total, Restricted Balance		1,850,787.86	375,787.86

**2026/27 Special Reserve for Capital Outlay Projects Adopted Budget (June 9, 2026)**

**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

**Revenues**

	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 917,252	\$ 25,000	\$ (892,252)	Projecting to not receive any additional tax insentive rebates, only interest going forward
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 917,252</b>	<b>\$ 25,000</b>	<b>\$ (892,252)</b>	

**Expenditures**

	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating	5000-5999	\$ -	\$ 1,500,000	\$ 1,500,000	\$1M going to El Dorado 100 year restroration project, \$500k going to additional capital facility needs
Expenses					
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ -	\$ -	\$ -	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 917,252</b>	<b>\$ (1,475,000)</b>	<b>\$ (2,392,252)</b>
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<b>Beginning Fund Balance, July 1</b>	<b>\$ 933,535</b>	<b>\$ 1,850,788</b>
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<b>Projected Ending Fund Balance, June 30</b>	<b>\$ 1,850,788</b>	<b>\$ 375,788</b>
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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	2,737,008.84	2,596,458.00	-5.1%
5) TOTAL, REVENUES			2,737,008.84	2,596,458.00	-5.1%
<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	10,272.15	45,916.00	347.0%
6) Capital Outlay		6000-6999	175,994.14	170,000.00	-3.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	117,353.28	117,359.76	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			303,619.57	333,275.76	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,433,389.27	2,263,182.24	-7.0%
<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>			2,433,389.27	2,263,182.24	-7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,111,082.37	11,544,471.64	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,111,082.37	11,544,471.64	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,111,082.37	11,544,471.64	26.7%
2) Ending Balance, June 30 (E + F1e)			11,544,471.64	13,807,653.88	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	11,544,471.64	13,807,653.88	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	245,564.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	98.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,210,675.13		
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			10,456,337.57		
<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)			10,456,337.57		
<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	2,370,458.75	2,370,458.00	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	366,550.09	226,000.00	-38.3%
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			2,737,008.84	2,596,458.00	-5.1%
TOTAL, REVENUES			2,737,008.84	2,596,458.00	-5.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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	10,272.15	45,916.00	347.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,272.15	45,916.00	347.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,460.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	167,534.14	170,000.00	1.5%
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			175,994.14	170,000.00	-3.4%
<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	37,870.72	36,730.31	-3.0%
Other Debt Service - Principal		7439	79,482.56	80,629.45	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,353.28	117,359.76	0.0%
TOTAL, EXPENDITURES			303,619.57	333,275.76	9.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 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)			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	2,737,008.84	2,596,458.00	-5.1%
5) TOTAL, REVENUES			2,737,008.84	2,596,458.00	-5.1%
<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		186,266.29	215,916.00	15.9%
9) Other Outgo	9000-9999	Except 7600-7699	117,353.28	117,359.76	0.0%
10) TOTAL, EXPENDITURES			303,619.57	333,275.76	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,433,389.27	2,263,182.24	-7.0%
<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>			2,433,389.27	2,263,182.24	-7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,111,082.37	11,544,471.64	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,111,082.37	11,544,471.64	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,111,082.37	11,544,471.64	26.7%
2) Ending Balance, June 30 (E + F1e)			11,544,471.64	13,807,653.88	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	11,544,471.64	13,807,653.88	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	11,544,471.64	13,807,653.88
Total, Restricted Balance		11,544,471.64	13,807,653.88

**2026/27 Capital Projects Fund for Blended Component Units Adopted Budget (June 9, 2026)**  
**Explanation of Changes from 2025/26 Estimated Actuals to 2026/27 Adopted Budget**

<b>Revenues</b>					
	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 2,737,009	\$ 2,596,458	\$ (140,551)	Based on tax collection in Serrano
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 2,737,009</b>	<b>\$ 2,596,458</b>	<b>\$ (140,551)</b>	
<b>Expenditures</b>					
	Object Codes	Estimated Actuals 25/26	Adopted Budget 2026/27	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 10,272	\$ 45,916	\$ 35,644	Services as needed for future projects
Capital Outlay	6000-6999	\$ 175,994	\$ 170,000	\$ (5,994)	Starting first project at ORHS, potential kitchen expansion
Other Outgo	7100-7299	\$ 117,353	\$ 117,360	\$ 6	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629		\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 303,620</b>	<b>\$ 333,276</b>	<b>\$ 29,656</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 2,433,389</b>	<b>\$ 2,263,182</b>	<b>\$ (170,207)</b>	
Beginning Fund Balance, July 1		\$ 9,111,082	\$ 11,544,472		
Projected Ending Fund Balance, June 30		\$ 11,544,472	\$ 13,807,654		

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	3,357,450.00	3,357,450.00	0.0%
5) TOTAL, REVENUES			3,357,450.00	3,357,450.00	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	3,357,431.90	3,478,148.90	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,357,431.90	3,478,148.90	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18.10	(120,698.90)	-666,944.8%
<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>			18.10	(120,698.90)	-666,944.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,706,471.27	2,706,489.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,706,471.27	2,706,489.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,706,471.27	2,706,489.37	0.0%
2) Ending Balance, June 30 (E + F1e)			2,706,489.37	2,585,790.47	-4.5%
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	2,706,489.37	2,585,790.47	-4.5%
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	2,801,743.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	702.00		
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			2,802,445.88		
<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)			2,802,445.88		
<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	3,330,450.00	3,330,450.00	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,000.00	2,000.00	0.0%
Interest		8660	25,000.00	25,000.00	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			3,357,450.00	3,357,450.00	0.0%
TOTAL, REVENUES			3,357,450.00	3,357,450.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,795,000.00	2,010,000.00	12.0%
Bond Interest and Other Service Charges		7434	1,562,431.90	1,468,148.90	-6.0%
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)			3,357,431.90	3,478,148.90	3.6%
TOTAL, EXPENDITURES			3,357,431.90	3,478,148.90	3.6%
<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	3,357,450.00	3,357,450.00	0.0%
5) TOTAL, REVENUES			3,357,450.00	3,357,450.00	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	3,357,431.90	3,478,148.90	3.6%
10) TOTAL, EXPENDITURES			3,357,431.90	3,478,148.90	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			18.10	(120,698.90)	-666,944.8%
<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>			18.10	(120,698.90)	-666,944.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,706,471.27	2,706,489.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,706,471.27	2,706,489.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,706,471.27	2,706,489.37	0.0%
2) Ending Balance, June 30 (E + F1e)			2,706,489.37	2,585,790.47	-4.5%
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	2,706,489.37	2,585,790.47	-4.5%
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	2,706,489.37	2,585,790.47
Total, Restricted Balance		2,706,489.37	2,585,790.47