EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2026 – 2027

Proposed Budget Recommendation

Tom Huynh, Associate Superintendent of Business Services
Silvia Pelayo, Director of Finance

June 18, 2026

EAST SIDE UNION HIGH SCHOOL DISTRICT

VISION: Each student graduates prepared for college and career, empowered to thrive in a global society.

MISSION: We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.

CORE VALUES

Commitment to Excellence: We believe in continuous improvement through a culture of openness, inquiry and collaboration. We honor those who take responsibility, demonstrate creativity and take initiative.

Diversity: We see diversity as a valuable asset that enriches our world-view and strengthens our community.

Equity: We allocate resources, develop practices, and cultivate mindsets to ensure that each student meets or exceeds standards.

Inclusiveness: We model personal and professional integrity through processes that are respectful, transparent, and proactively engage parents, students, staff, and community.

Professional Capacity: We believe in and invest in the development of every employee and volunteer in our system.

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East Side Union High School District
2026-27 Adopted Budget

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) for the Second Interim Report. In addition, it summarizes changes and updates to budgetary information and forecasts resulting from Board and State fiscal actions. The estimated actuals reflect East Side Union High School District's (ESUHSD) fiscal activity through April 30, and the preliminary budget reflects projected revenues and expenditures based on the best information we have at this time.

State Budget Update

The proposed 2026-27 State Budget includes Proposition 98 funding of $127.1 billion. Proposition 98 is estimated to be $124.9 billion in 2024-25 and $125.1 billion in the current year. These revised Proposition 98 levels represent an increase of approximately $28 billion over the three-year period relative to the 2025 Budget Act, and an increase of approximately $6.4 billion from the Governor's Budget. The Governor notes that of that increase, $4.6 billion is required to be allocated to the Proposition 98 Rainy Day Fund.

Adjustments in capital gains revenues at the May Revision are projected to eliminate the mandatory Rainy Day Fund withdrawal in 2026-27 and require mandatory deposits across the three-year budget window totaling $8.7 billion. To provide additional long-term budget stability, the May Revision proposes a discretionary deposit of $1.6 billion, leaving the final balance in the Rainy Day Fund at $10.3 billion.

LCFF and Paid Pregnancy Disability Leave: Governor Newsom fully funds the 2.87% cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) in 2026-27, plus provides an additional $906.7 million, which results in a (statutory plus discretionary) COLA of 4.31%. The Governor notes these additional funds will "help local educational agencies manage rising costs and help offset funding reductions related to declining enrollment, as well as fund a new requirement to provide paid pregnancy disability leave."

The May Revision proposes requiring all TK-12 local educational agencies (LEAs) and community colleges to provide all employees with up to 14 weeks of paid pregnancy disability leave, beginning in 2026-27. According to the Governor, costs of the benefit are absorbable within the additional 1.4% discretionary LCFF COLA.

Special Education: The Governor proposes to invest in special education far beyond his initial January proposal to equalize all LEAs to a rate of $999 per average daily attendance (ADA). Citing the state's ongoing commitment to invest in and improve instruction and services for students with disabilities, the Governor now proposes a per-ADA rate of $1,340 and a total increase of $2.4 billion compared to the 2025-26 Enacted Budget.

California Community Schools Partnership Program: The May Revision maintains the $1 billion ongoing commitment to expand the community school model to additional school sites with large concentrations of students from low-income families, English learners, and youth in foster care. The May Revision builds on this investment by reappropriating $485 million from the existing California Community Schools Partnership Program, previously set aside for extension grants, primarily for $401 million in one-time grants for eligible schools to support planning and implementation of the community schools model.

COLA: The May Revision proposes to fund a COLA of 4.31%.

One-Time Funding

Student Support and Professional Development Discretionary Block Grant: The May Revision increases the amount of one-time funds available for the Student Support and Professional Development Discretionary Block Grant from $2.8 billion to $5.0 billion.

ESUHSD 2025-26 Fiscal Overview and Update

As of the Second Interim, the District approved and submitted a POSITIVE certification to the Santa Clara County Office of Education. Through the 2025-26 budget cycle, aside from increased funding due to our work with UPP (Unduplicated Pupil Percentages), our expenses and revenues remained steady. Since budget adoption in 2025 until estimated actuals in 2026, we have decreased our level of deficit spending by $8.4M.

2025-2026 Budget Cycle: Combined

Revenue	Budget Adoption (June 2025)	1st Interim (Dec 2025)	2nd Interim (Mar 2026)	Estimated Actuals (June 2026)
Beginning Balance	$78.6 M	$78.6 M	$78.6 M	$78.6 M
Total Revenues	$365.4 M	$372.5 M	$372.6 M	$372 M
Total Expenditures	$401.6 M	$403.1 M	$402.2 M	$400 M
Net Increase/Decrease	-$36.2 M	-$30.6 M	-$29.6 M	-$28 M
Projected Ending Fund Balance June 30, 2025	$42.4M	$48 M	$49 M	$50.6 M

Multi-Year Financial Projection (MYP)

The Multi-Year Financial Projection (MYP) at Second Interim reflects the District's ability to maintain its 3% district-mandated reserve in 2026-27, 2027-28, 2028-29. Barring any unexpected increases in expenses, ESUHSD's multi-year budget has stabilized, and the structural deficit for the two out years has been significantly reduced. Since the preliminary budget to the current proposed budget, increases in expenditures to special services and costs for the upcoming elections are reflected and have caused deficit spending to increase from 2.3 to 3.8 million dollars. The MYP assumes that the District will continue to operate similarly with all ongoing cost considerations currently in place. These include the costs of step and column adjustments, utilities, and other ongoing expenditures.

Multi-Year Projection (Combined) Budget Adoption (JUNE 2026)

	2025-26 Estimated Actuals	2026-27 Budget	2027-28 Year 2	2028-29 Year 3
Beginning Balance	$78.6M	$50.6 M	$46.8 M	$45.5 M
Total Revenues	$372 M	$385.8 M	$392.7 M	$396.3 M
Total Expenditures Including Transfers	$400 M	$389.6 M	$394 M	$401.7 M
Net Increase / (Decrease)	-$28 M	-$3.8 M	-$1.3 M	-$5.3 M
Ending Fund Balance	$50.6 M	$46.8 M	$45.5 M	$40.2 M
Unrestricted Ending Fund Balance	$29.7 (7.4%)	$30.3 (7.8%)	$29.9 (7.6%)	$25.6 (6.4%)
Financial Obligations Met?	YES	YES	YES	YES

Assumptions that Significantly Impact the MYP

Revenue Assumptions:

Assumptions	2025-26 Current Year	2026-27 Budget Year	2027-28 Year 2	2028-29 Year 3
Daily Attendance	92.29%	92.5%	92.75%	93.0%
Enrollment	19,487	19,000	18,525	18,062
UPP (Unduplicated Pupil Percentage 3-year avg)	60.17%	66.6%	69.95%	69.95%
LCFF COLAS	2.3%	4.31%	3.30%	3.09%
Parcel Tax Revenue	6.0 M	6.1 M	6.1 M	6.1 M
State Lottery Funds	$273 per ADA	$273 per ADA	273 per ADA	273 per ADA

Expenditure Assumptions:

Assumptions	2025-26 Current Year	2026-27 Budget Year	2027-28 Year 2	2028-29 Year 3
Salary Increases	2.0% on	1.25% On	0.0%	0.0%
Teacher Attrition	- 15 FTE	- 16 FTE	-16 FTE	-16 FTE
Step and Column	1.5%	1.5%	1.5%	1.5%
Statutory Benefits	STRS: 19.1% PERS: 26.81%	STRS: 19.1% PERS: 26.40%	STRS: 19.1% PERS: 26.8%	STRS: 19.1% PERS: 25.9%
Health Benefits	12.56%	4%	6.0%	6.0%
Consumer Price Index	3.25%	3.76%	3.18%	2.76%

Final Comments

Although progress is being made, ESUHSD continues to deficit spend in the upcoming years. The District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to work with its stakeholders to explore new cost-saving strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to reduce and minimize deficit spending.

On behalf of the Superintendent, a special thank you is extended to our Governing Board, Staff, Students, Parents, and the East Side community for their continued support!

SECTION 1

2026/27 District Budget Assumptions Update and Comparative Analysis

EAST SIDE UNION HIGH SCHOOL DISTRICT

2026 / 27 Proposed Budget Assumptions

Description	2025 / 26 Estimated Actuals	2026 / 27 Proposed Budget	2027 / 28 Projection Year 1	2028 / 29 Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	19,487	19,000	18,525	18,062
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	18,876	18,403	18,019	17,659
East Side Special Ed ADA in County Program	157	155	153	152
Based on SSC Dartboard				
Statutory COLA	2.30%	2.87%	3.06%	3.34%
Augmentation	0.00%	1.44%	0.00%	0.00%
Effective Change in LCFF	2.30%	4.31%	3.06%	3.34%
LCFF Target Base	12,423	12,958	13,355	13,801
LCFF CTE	323	337	347	359
LCFF Unduplicated Count Percentage	60.17%	66.60%	69.95%	69.99%
LCFF Entitlement	289,683,788	308,525,480	317,421,135	320,545,024
LCFF Entitlement PER ADA	15,217	16,592	17,490	18,077
Other Revenues:				
Lottery per ADA - Unrestricted	190	190	190	190
Lottery per ADA - Restricted	82	82	82	82
Mandate Cost Block Grant per ADA	76	79	82	84
Parcel Tax	6,100,000	6,100,000	6,100,000	6,100,000
Salaries:				
Projected Step & Column				
Certificated	1.50%	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(11 FTEs)	(16 FTEs)	(16 FTEs)	(16 FTEs)
Reduction In Force				
Certificated Staff	(39.8 FTEs)	(34.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(13.0 FTEs)	(34.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(10.0 FTEs)	(9.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Benefits:				
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.80%	25.90%
Medicare	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%
Workers' Comp	1.6250%	1.6250%	1.6250%	1.6250%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Health & Welfare Increase	11.30%	4.00%	6.00%	6.00%
SERP Annuity	1,599,749	2,849,749	2,849,749	2,849,749
OPEB Paid by Fund 71	1,707,015	1,800,000	1,900,000	2,000,000
Operations:				
California CPI	3.25%	3.76%	3.18%	2.76%
Board Election Cost	0	1,900,000	0	1,900,000
OPEB Debt Payment	2,510,138	2,560,180	2,613,838	2,665,580
Contributions:				
Transfer from OPEB (F20 / F71)				
Contribution from Restricted Local Funds				
Contribution to Special Ed	(70,098,254)	(61,743,522)	(62,827,949)	(64,894,844)
Contribution to Restricted Routine Maintenance:				
From Unrestricted General Fund 15% of Facility Use Fees	(168,000)	(168,000)	(168,000)	(168,000)
From Unrestricted General Fund	(5,791,182)	(5,291,182)	(5,191,182)	(5,191,182)
From Redevelopment Funds	(6,040,818)	(6,040,818)	(6,040,818)	(6,040,818)
Total Contribution to Restricted Routine Maintenance	(12,000,000)	(11,500,000)	(11,400,000)	(11,400,000)
Fund Transfers In/(Out):				
Transfer to Property & Liabilities Fund (F67)	(150,000)	(150,000)	(150,000)	(150,000)

East Side Union High School District
General Fund 2026 / 27 Proposed Budget

Categories	2025/26 Estimated Actuals			2026/27 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	289,683,788	-	289,683,788	308,525,480	-	308,525,480	18,841,692
Federal	-	12,404,931	12,404,931	-	13,571,557	13,571,557	1,166,627
Other State	10,295,712	32,018,056	42,313,768	10,660,434	26,052,890	36,713,324	(5,600,444)
Local	9,407,302	18,237,404	27,644,707	9,309,166	17,692,115	27,001,281	(643,426)
Total Revenues	**309,386,802**	**62,660,391**	**372,047,193**	**328,495,080**	**57,316,562**	**385,811,642**	**13,764,450**
Expenditures							
Certificated Salaries	121,939,231	34,900,118	156,839,349	123,771,565	32,065,289	155,836,854	(1,002,495)
Classified Salaries	25,789,571	15,408,999	41,198,569	24,396,781	17,296,928	41,693,709	495,140
Employee Benefits	72,308,923	43,555,901	115,864,824	77,841,080	43,559,117	121,400,197	5,535,373
Books & Supplies	1,574,430	9,140,054	10,714,484	1,527,302	5,973,843	7,501,145	(3,213,339)
Operation & Contracted Services	28,347,903	27,476,503	55,824,406	28,788,487	26,004,944	54,793,430	(1,030,976)
Capital Outlay	71,107	1,086,339	1,157,446	25,000	350,000	375,000	(782,446)
Other Outgo & ROC/P Transfer	5,623,405	11,123,445	16,746,850	6,380,000	47,000	6,427,000	(10,319,850)
Direct Support/Indirect Costs	(4,862,348)	3,819,674	(1,042,674)	(4,720,318)	3,617,515	(1,102,803)	(60,129)
Debt Services	2,510,138	-	2,510,138	2,560,180	-	2,560,180	50,042
Total Expense Reduction							
Total Expenditures	**253,302,360**	**146,511,033**	**399,813,393**	**260,570,077**	**128,914,636**	**389,484,713**	**(10,328,680)**
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	56,084,441	(83,850,642)	(27,766,200)	67,925,003	(71,598,074)	(3,673,071)	24,093,130
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	150,000	-	150,000	150,000	-	150,000	-
Add:							-
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(70,098,254)	70,098,254	-	(61,743,522)	61,743,522	-	-
Contribute to Restricted Routine Maintenance	(5,959,182)	5,959,182	-	(5,459,182)	5,459,182	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	**(20,122,995)**	**(7,793,206)**	**(27,916,200)**	**572,299**	**(4,395,370)**	**(3,823,071)**	**24,093,130**
BEGINNING BALANCE	**$ 49,815,378**	**$ 28,757,256**	**$ 78,572,634**	**$ 29,692,383**	**$ 20,964,050**	**$ 50,656,433**	**$ (27,916,200)**
Audit Adjustments							
Adjusted Beginnig Balance							-
ENDING FUND BALANCE	**29,692,383**	**20,964,050**	**50,656,433**	**30,264,682**	**16,568,681**	**46,833,363**	**(3,823,071)**
Components of Ending Fund Balance							
Revolving Cash	9,000		9,000	9,000		9,000	-
Stores	353,013		353,013	353,013		353,013	-
Legally Restricted Reserve		20,964,050	20,964,050		16,568,681	16,568,681	(4,395,369)
Assigned			-			-	-
Carryover			-			-	-
Supplemental	4,032,578		4,032,578			-	(4,032,578)
For Fiscal Solvency	13,298,890		13,298,890	18,213,628		18,213,628	4,914,738
Declining Enrollment Reserve			-			-	-
Prepaid Expenditures	$ -		-	$ -		-	-
3% Reserve for Economic Uncertainties	11,998,902		11,998,902	11,689,041		11,689,041	(309,861)
Unassigned/Unappropriated	**$ 0**	**$ (0)**	**$ 0**	**$ 0**	**$ (0)**	**$ (0)**	**(0)**
	7.33%			7.67%			

East Side Union High School District
Restricted General Fund

Categories	2025/26 Estimated Actuals Categorical	Special Ed	Combined	2026/27 Proposed Budget Categorical	Special Ed	Combined	Variance
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	7,714,607	4,690,324	12,404,931	8,998,247	4,573,310	13,571,557	1,166,627
Other State	30,485,986	1,532,070	32,018,056	24,520,820	1,532,070	26,052,890	(5,965,166)
Local	17,696,704	540,700	18,237,404	16,566,672	1,125,443	17,692,115	(545,289)
Total Revenues	**55,897,297**	**6,763,094**	**62,660,391**	**50,085,739**	**7,230,823**	**57,316,562**	**(5,343,829)**
Expenditures							
Certificated Salaries	16,068,162	18,831,955	34,900,118	12,921,616	19,143,673	32,065,289	(2,834,828)
Classified Salaries	7,544,492	7,864,507	15,408,999	7,730,292	9,566,636	17,296,928	1,887,929
Employee Benefits	27,259,711	16,296,190	43,555,901	25,615,529	17,943,588	43,559,117	3,216
Books & Supplies	9,045,959	94,095	9,140,054	5,886,593	87,250	5,973,843	(3,166,211)
Operation & Contracted Services	6,984,587	20,491,916	27,476,503	6,379,036	19,625,908	26,004,944	(1,471,559)
Capital Outlay	1,086,339	0	1,086,339	350,000	0	350,000	(736,339)
Other Outgo & ROC/P Transfer	22,000	11,101,445	11,123,445	22,000	25,000	47,000	(11,076,445)
Direct Support/Indirect Costs	1,620,673	2,199,001	3,819,674	1,126,365	2,491,150	3,617,515	(202,159)
Debt Services	0	0	0	0	0	0	-
Total Expenditures	**69,631,924**	**76,879,109**	**146,511,033**	**60,031,431**	**68,883,205**	**128,914,636**	**(17,596,397)**
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(13,734,626)	(70,116,015)	(83,850,642)	(9,945,692)	(61,652,382)	(71,598,074)	12,252,568
Other Sources / Uses							
Transfer in / out	5,959,182	70,098,254	76,057,436	5,459,182	61,743,522	67,202,704	(8,854,732)
Other Transfer in	0	0	0	0	0	0	-
Net Increase (Decrease) in Fund Balance	**(7,775,444)**	**(17,761)**	**(7,793,206)**	**(4,486,510)**	**91,140**	**(4,395,370)**	**3,397,836**
BEGINNING BALANCE	**27,173,149**	**1,584,107**	**28,757,256**	**19,397,704**	**1,566,346**	**20,964,050**	-
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	**19,397,704**	**1,566,346**	**20,964,050**	**14,911,195**	**1,657,486**	**16,568,680**	**3,397,836**

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2028/29

East Side Union High School District

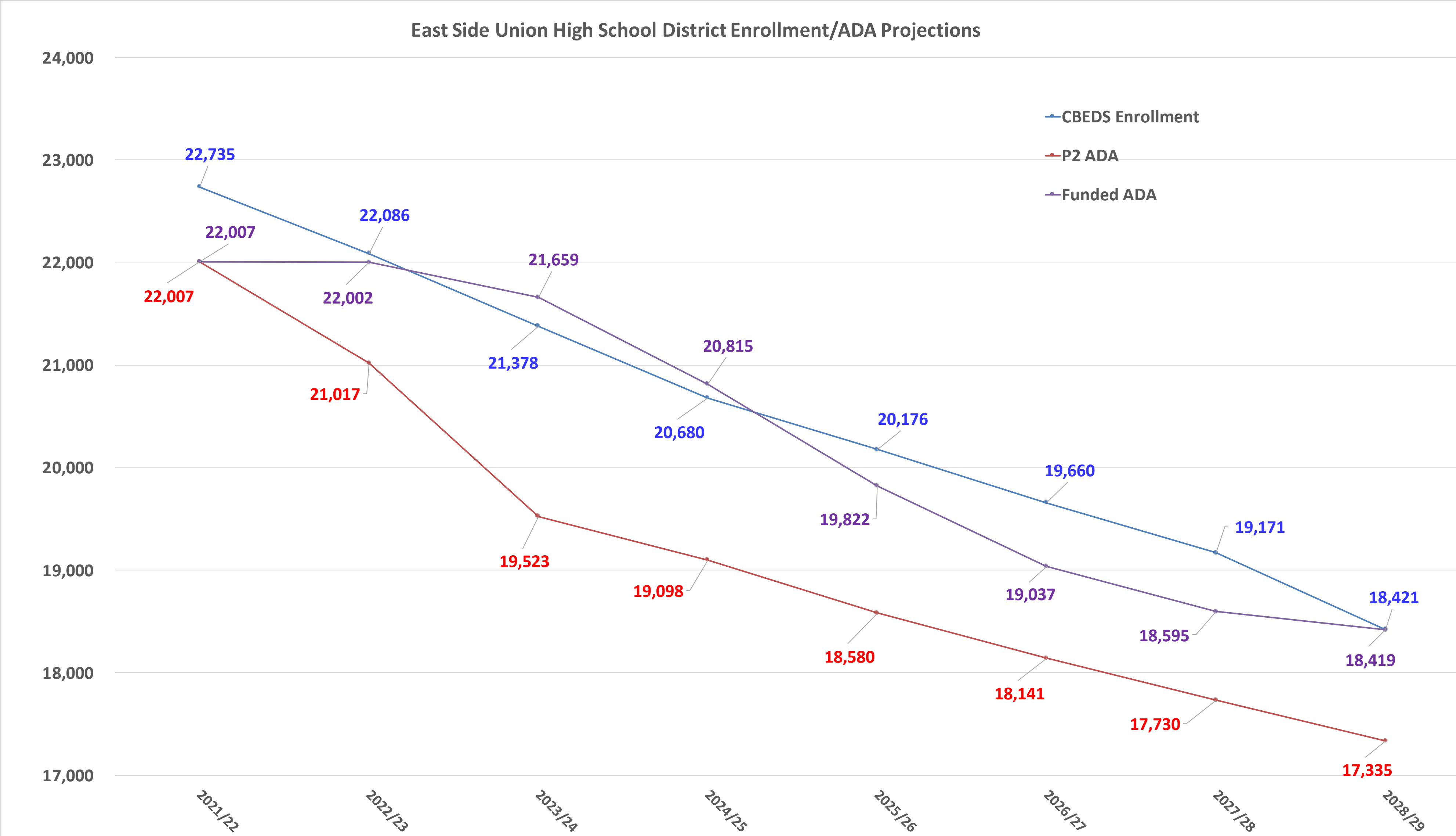
Enrollment/ADA Projections Through 2028/29

Fiscal Year	2021-22	2022-23	2023/24	2024/25	2025/26	2026/27	2027/28
Grade	CBEDS Enrollment						
Level	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	5063	4944	4653	4512	4566	4825	3982
10	5290	5105	4980	4730	4614	4566	4825
11	5429	5367	5106	5098	4730	4614	4566
12	5833	5499	5497	5396	5308	4730	4614
Adult Transition Program	173	171	175	199	198	198	198
NPS	56	62	60	66	71	67	67
Total CBEDS Enrollment	21,844	21,148	20,471	20,001	19,487	19,000	18,252
COE Sp Ed	242	230	209	175	173	171	169
Actual P2 ADA	21,017	19,523	19,098	18,580	18,141	17,730	17,335
Funded ADA Prior Yr and 3 Yr Ave.	22,002	21,659	20,815	19,822	19,037	18,595	18,419
Enrollment to ADA %	**95.16%**	**91.32%**	**92.35%**	**92.09%**	**92.27%**	**92.48%**	**94.11%**

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS).
The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day,
divided by the number of days the District is in session.

East Side Union High School District

Enrollment/ADA Projections Through 2028/29



SECTION 3

2025/26 – 2028/29 Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2026 / 27 Proposed Budget Assumptions

Description	2025 / 26 Estimated Actuals	2026 / 27 Proposed Budget	2027 / 28 Projection Year 1	2028 / 29 Projection Year 2
Enrollment (CBEDS) Projected	19,487	19,000	18,525	18,062
with NPS and Post Seniors				
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	18,876	18,403	18,019	17,659
East Side Special Ed ADA in County Program	157	155	153	152
Based on SSC Dartboard				
Statutory COLA	2.30%	2.87%	3.06%	3.34%
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Other Revenues:				
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Lottery per ADA - Restricted	82	82	82	82
Mandate Cost Block Grant per ADA	76	79	82	84
Parcel Tax	6,100,000	6,100,000	6,100,000	6,100,000
Salaries:				
Projected Step & Column				
Certificated	1.50%	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(11 FTEs)	(16 FTEs)	(16 FTEs)	(16 FTEs)
Reduction In Force				
Certificated Staff	(39.8 FTEs)	(34.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(13.0 FTEs)	(34.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(10.0 FTEs)	(9.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Benefits:				
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.80%	25.90%
Medicare	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%
Workers' Comp	1.6250%	1.6250%	1.6250%	1.6250%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Health & Welfare Increase	11.30%	4.00%	6.00%	6.00%
SERP Annuity	1,599,749	2,849,749	2,849,749	2,849,749
OPEB Paid by Fund 71	1,707,015	1,800,000	1,900,000	2,000,000
Operations:				
California CPI	3.25%	3.76%	3.18%	2.76%
Board Election Cost	0	1,900,000	0	1,900,000
OPEB Debt Payment	2,510,138	2,560,180	2,613,838	2,665,580
Contributions:				
Transfer from OPEB (F20 / F71)				
Contribution from Restricted Local Funds				
Contribution to Special Ed	(70,098,254)	(61,743,522)	(62,827,949)	(64,894,844)
Contribution to Restricted Routine Maintenance:				
From Unrestricted General Fund 15% of Facility Use Fees	(168,000)	(168,000)	(168,000)	(168,000)
From Unrestricted General Fund	(5,791,182)	(5,291,182)	(5,191,182)	(5,191,182)
From Redevelopment Funds	(6,040,818)	(6,040,818)	(6,040,818)	(6,040,818)
Total Contribution to Restricted Routine Maintenance	(12,000,000)	(11,500,000)	(11,400,000)	(11,400,000)
Fund Transfers In/(Out):				
Transfer to Property & Liabilities Fund (F67)	(150,000)	(150,000)	(150,000)	(150,000)

East Side Union High
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Multiyear Projection
Proposed Budget 2026-27
Combined

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	308,525,480.00	2.88%	317,421,134.60	0.98%	320,545,023.51
2. Federal Revenues	8100-8299	13,571,557.00	-6.57%	12,679,357.33	1.07%	12,815,448.66
3. Other State Revenues	8300-8599	36,713,324.00	0.74%	36,985,399.87	0.68%	37,238,165.70
4. Other Local Revenues	8600-8799	27,001,281.00	-4.98%	25,656,910.44	0.00%	25,656,910.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**385,811,642.00**	**1.80%**	**392,742,802.24**	**0.89%**	**396,255,548.31**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		155,836,854.43	- - -	155,836,854.43	- - -	156,388,007.36
b. Step & Column Adjustment		- - -	- - -	2,311,152.93	- - -	2,317,920.10
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(1,760,000.00)	- - -	(1,860,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,836,854.43	0.35%	156,388,007.36	0.29%	156,845,927.46
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		41,693,709.00	- - -	41,693,709.00	- - -	42,522,197.54
b. Step & Column Adjustment		- - -	- - -	833,874.18	- - -	850,443.96
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(5,385.64)	- - -	(1,622.22)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	41,693,709.00	1.99%	42,522,197.54	2.00%	43,371,019.28
3. Employee Benefits	3000-3999	121,400,197.32	2.62%	124,578,277.12	2.25%	127,378,978.15
4. Books and Supplies	4000-4999	7,501,145.07	2.59%	7,695,436.56	4.77%	8,062,582.04
5. Services and Other Operating Expenditures	5000-5999	54,793,430.18	-0.82%	54,346,647.67	6.01%	57,611,347.74
6. Capital Outlay	6000-6999	375,000.00	0.00%	375,000.00	0.00%	375,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,987,180.00	0.00%	8,987,180.00	0.00%	8,987,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,102,803.00)	0.00%	(1,102,803.00)	0.00%	(1,102,803.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**389,634,713.00**	**1.10%**	**393,939,943.25**	**1.96%**	**401,679,231.67**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(3,823,071.00)**	**- - -**	**(1,197,141.01)**	**- - -**	**(5,423,683.36)**

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Multiyear Projection
Proposed Budget 2026-27
Combined

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	50,656,433.12	-7.55%	46,833,362.12	-2.56%	45,636,221.11
2. Ending Fund Balance		46,833,362.12	- - -	45,636,221.11	- - -	40,212,537.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00	0.00%	362,013.00	0.00%	362,013.00
b. Restricted	9740	16,568,679.31	-4.93%	15,752,322.47	-7.34%	14,595,904.21
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	18,213,628.42	-2.80%	17,703,687.34	-25.42%	13,204,243.57
Fiscal Solvency		18,213,628.42	- - -	17,703,687.34	- - -	13,204,243.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,689,041.39	1.10%	11,818,198.30	1.96%	12,050,376.95
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.02
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.95
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.02
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	(0.01)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	0.00	- - -	0.00	- - -	0.00
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
3. Total Available Reserves - by Amount		11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.96
4. Total Available Reserves - by Percent		3.00%	- - -	3.00%	- - -	3.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		389,634,713.00	- - -	393,939,943.25	- - -	401,679,231.67
b. Plus: Special Education Pass-through Funds		0.00	- - -	0.00	- - -	0.00

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Multiyear Projection
Proposed Budget 2026-27
Combined

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
c. Total Expendiutres and Other Financing Uses (Line F1a plus line F1b)		389,634,713.00	- - -	393,939,943.25	- - -	401,679,231.67
d. Reserve Standard Percentage Level		3.00%	- - -	3.00%	- - -	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.95
f. Reserve Standard - By Amount		0.00	- - -	0.00	- - -	0.00
g. Reserve Standard (Greater of F1e or F1f)		11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

East Side Union High 43-69427-0000000	**Multiyear Projection** Proposed Budget 2026-27 Unrestricted	Fund 01 Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	308,525,480.00	2.88%	317,421,134.60	0.98%	320,545,023.51
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,660,434.00	1.16%	10,783,760.83	1.08%	10,900,271.62
4. Other Local Revenues	8600-8799	9,309,166.00	-2.28%	9,097,006.75	0.00%	9,097,006.75
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(67,202,704.00)	1.46%	(68,187,130.83)	3.03%	(70,254,026.00)
6.Total(Sum lines A1 thru A5)		**261,292,376.00**	**2.99%**	**269,114,771.35**	**0.44%**	**270,288,275.88**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		123,771,565.00	- - -	123,771,565.00	- - -	127,765,716.07
b. Step & Column Adjustment		- - -	- - -	1,830,173.49	- - -	1,890,085.74
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	2,163,977.58	- - -	(1,760,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,771,565.00	3.23%	127,765,716.07	0.10%	127,895,801.81
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		24,396,781.00	- - -	24,396,781.00	- - -	25,672,035.24
b. Step & Column Adjustment		- - -	- - -	487,935.62	- - -	513,440.70
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	787,318.62	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	24,396,781.00	5.23%	25,672,035.24	2.00%	26,185,475.94
3. Employee Benefits	3000-3999	77,841,080.32	5.54%	82,153,436.60	2.33%	84,070,660.86
4. Books and Supplies	4000-4999	1,527,302.07	3.18%	1,575,870.28	2.76%	1,619,364.31
5. Services and Other Operating Expenditures	5000-5999	28,788,486.61	-2.65%	28,025,477.38	9.06%	30,564,575.61
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,940,180.00	0.00%	8,940,180.00	0.00%	8,940,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,720,318.00)	1.95%	(4,812,160.05)	1.73%	(4,895,517.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**260,720,077.00**	**3.37%**	**269,495,555.52**	**1.88%**	**274,555,540.98**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**572,299.00**	**- - -**	**(380,784.17)**	**- - -**	**(4,267,265.10)**

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Multiyear Projection
Proposed Budget 2026-27
Unrestricted

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	29,692,383.81	1.93%	30,264,682.81	-1.26%	29,883,898.64
2. Ending Fund Balance		30,264,682.81	- - -	29,883,898.64	- - -	25,616,633.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00	0.00%	362,013.00	0.00%	362,013.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	18,213,628.42	-2.80%	17,703,687.34	-25.42%	13,204,243.57
Fiscal Solvency		18,213,628.42	- - -	17,703,687.34	- - -	13,204,243.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,689,041.39	1.10%	11,818,198.30	1.96%	12,050,376.95
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.02
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.95
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.02
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	(0.01)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	0.00	- - -	0.00	- - -	0.00
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
3. Total Available Reserves - by Amount		11,689,041.39	- - -	11,818,198.30	- - -	12,050,376.96

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Multiyear Projection
Proposed Budget 2026-27
Restricted

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,571,557.00	-6.57%	12,679,357.33	1.07%	12,815,448.66
3. Other State Revenues	8300-8599	26,052,890.00	0.57%	26,201,639.04	0.52%	26,337,894.08
4. Other Local Revenues	8600-8799	17,692,115.00	-6.40%	16,559,903.69	0.00%	16,559,903.69
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	67,202,704.00	1.46%	68,187,130.83	3.03%	70,254,026.00
6.Total(Sum lines A1 thru A5)		**124,519,266.00**	**-0.72%**	**123,628,030.89**	**1.89%**	**125,967,272.43**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		32,065,289.43	- - -	32,065,289.43	- - -	28,622,291.29
b. Step & Column Adjustment		- - -	- - -	480,979.44	- - -	427,834.36
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(3,923,977.58)	- - -	(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,065,289.43	-10.74%	28,622,291.29	1.15%	28,950,125.65
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		17,296,928.00	- - -	17,296,928.00	- - -	16,850,162.30
b. Step & Column Adjustment		- - -	- - -	345,938.56	- - -	337,003.26
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(792,704.26)	- - -	(1,622.22)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	17,296,928.00	-2.58%	16,850,162.30	1.99%	17,185,543.34
3. Employee Benefits	3000-3999	43,559,117.00	-2.60%	42,424,840.52	2.08%	43,308,317.29
4. Books and Supplies	4000-4999	5,973,843.00	2.44%	6,119,566.28	5.29%	6,443,217.73
5. Services and Other Operating Expenditures	5000-5999	26,004,943.57	1.22%	26,321,170.29	2.76%	27,046,772.13
6. Capital Outlay	6000-6999	350,000.00	0.00%	350,000.00	0.00%	350,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,000.00	0.00%	47,000.00	0.00%	47,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,617,515.00	2.54%	3,709,357.05	2.25%	3,792,714.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**128,914,636.00**	**-3.47%**	**124,444,387.73**	**2.15%**	**127,123,690.69**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(4,395,370.00)**	**- - -**	**(816,356.84)**	**- - -**	**(1,156,418.26)**

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Multiyear Projection
Proposed Budget 2026-27
Restricted

Fund 01
Projection# 31364

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	20,964,049.31	-20.97%	16,568,679.31	-4.93%	15,752,322.47
2. Ending Fund Balance		16,568,679.31	- - -	15,752,322.47	- - -	14,595,904.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	16,568,679.31	-4.93%	15,752,322.47	-7.34%	14,595,904.21
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

Categories	2025/26 Estimated Actuals			2026/27 Proposed Budget			2027/28 Projection			2028/29 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance												
District Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000	9,000		9,000
District Warehouse Store	353,013		353,013	353,013		353,013	353,013		353,013	353,013		353,013
Supplemental	4,032,578		4,032,578	-		-	-		-	-		-
For Fiscal Solvency	13,298,890		13,298,890	18,213,628		18,213,628	17,703,687		17,703,687	13,204,244		13,204,244
Declining Enrollment Reserve	-		-	-		-	-		-	-		-
Prepaid Expenditures	-		-	-		-	-		-	-		-
3% Reserve for Economic Uncertainties	11,998,902		11,998,902	11,689,041		11,689,041	11,818,198		11,818,198	12,050,377		12,050,377
Restricted Categorical Programs			-			-			-			-
Medi-Cal Billing Option		2,769,188	2,769,188		3,138,287	3,138,287		3,194,659	3,194,659		3,025,074	3,025,074
Student Support and Prof Dev Discretionary BG		2,881,035	2,881,035		-	-						
Restricted Lottery		2,043,441	2,043,441		2,165,384	2,165,384		2,064,323	2,064,323		1,722,784	1,722,784
Special Ed Low Incidence		1,437,100	1,437,100		1,528,241	1,528,241		944,605	944,605		821,229	821,229
Special Ed Mental Health		129,245	129,245		129,245	129,245		99,245	99,245		68,417	68,417
Arts, Music, and Instr Matls Block Grant		-	-		-	-		-	-		-	-
Arts and Music in Schools (AMS) Prop 28		6,089,130	6,089,130		6,429,418	6,429,418		6,718,111	6,718,111		6,957,205	6,957,205
Child Nutrition: KIT Grants		-	-		-	-		-	-		-	-
Classified Sch Employee PD Block Grant		74,447	74,447		74,447	74,447		74,447	74,447		74,447	74,447
Educator Effectiveness & A-G		-	-		-	-		-	-			-
LCFF Equity Multiplier		1,201,619	1,201,619		811,535	811,535		712,124	712,124		616,164	616,164
Learning Recovery Emergency Block Grant		2,153,222	2,153,222		-	-			-			-
Ethnic Studies Block Grant		424,193	424,193		403,183	403,183		377,408	377,408		352,134	352,134
Restricted Routine Maintenance		1,761,430	1,761,430		1,888,940	1,888,940		1,567,401	1,567,401		958,451	958,451
Fund Balance	$ 29,692,383	$ 20,964,050	$ 50,656,433	$ 30,264,682	$ 16,568,681	$ 46,833,363	$ 29,883,898	$ 15,752,322	$ 45,636,221	25,616,634	$ 14,595,904	$ 40,212,538
	7.33%			7.67%			3.00%			3.00%		

SECTION 4

Other Funds Update

2026-27 Proposed Budget – Other Funds

The District receives funding that is reserved in other funds for the purpose of operational and academic support. These supports are important and requires some explanation of the support provided. The following information provides information for each fund outside of the General Fund.

Adult Ed Fund – 11

This fund primarily provides a learning environment that fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16, the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of $2.08 million for the fiscal year ending June 30, 2027.

Child Development Fund – 12

The Child Development Fund provides services and education for Preschool and General Child Care for school-age mothers and the community.

Fund 12 is funded by Federal and State grants.

Cafeteria Special Revenue Fund – 13

This fund accounts separately for federal, state, and local resources to operate the food service program. The fund is projected to have a balance of $5.6 million for the fiscal year ending June 30, 2027.

Building Fund – 21 (Measure G)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. This measure was approved in March 2002. The fund is projected to be exhausted in the fiscal year ending June 30, 2027.

Building Fund – 22 (Measure I -Tech)

This fund is used for educational technology projects including equipment, software, infrastructure, and supporting systems in accordance with the language of the voter approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The fund is projected to be exhausted in the fiscal year ending June 30, 2027.

Building Fund – 23 (Measure E)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure E. This measure was approved in February 2008. The fund is projected to have a balance of $19 million for the fiscal year ending June 30, 2027.

Building Fund – 24 (Measure I)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of $5 million for the fiscal year ending June 30, 2027.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of $4 million for the fiscal year ending June 30, 2027.

Building Fund – 26 (Measure Z)
This fund is used for major capital improvements to building and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of $105 million for the fiscal year ending June 30, 2027.

Building Fund – 27 (Measure N)
This fund is used for major capital improvements to buildings and land, replacement projects, and educational technology initiatives, including equipment, software, infrastructure, and supporting systems, in accordance with the language of the voter approved General Obligation Bond – Measure N. This measure was approved by voters in November 2022. The fund supports districtwide modernization, safety, infrastructure, and technology improvement projects. The fund is projected to have a fund balance of $19 million for fiscal year ending June 30, 2027.

County School Facilities Fund – 35
This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The fund is projected to have a fund balance of $7.4 million for fiscal year ending June 30, 2027.

Self-Insurance Fund for Property & Liability – 67
The fund separates money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of $114 thousand for the fiscal year ending June 30, 2027.

Self-Insurance Fund for Dental and PPO Medical – 68
The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of $2.07 million for the fiscal year ending June 30, 2027, the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71
The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust managed by an outside fiscal agent. The fund is projected to have a balance of $11.8 million for the fiscal year ending June 30, 2027.

Scholarship Fund – 73
This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called the “Go for It” Scholarship. The fund is projected to have a balance of $745 thousand for the fiscal year ending June 30, 2027.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Federal	858,019	843,805	(14,214)
Other State	9,196,331	9,589,386	393,055
Local	120,465	75,000	(45,465)
Total Revenues	**10,174,815**	**10,508,191**	**333,376**
Expenditures			
Certificated Salaries	3,996,365	4,095,968	99,603
Classified Salaries	1,750,397	1,816,259	65,862
Employee Benefits	3,089,911	2,954,449	(135,462)
Books & Supplies	609,747	188,836	(420,911)
Operation & Contracted Services	1,207,246	1,163,629	(43,617)
Capital Outlay	34,000	15,000	(19,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	505,858	454,096	(51,762)
Total Expenditures	**11,193,523**	**10,688,237**	**(505,286)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,018,708)	(180,046)	838,662
Other Financing Sources/Uses			
Transfer In	0	0	0
Transfer out			
BEGINNING BALANCE	**3,281,097**	**2,262,389**	(1,018,708)
Net Increase (Decrease) in Fund Balance	(1,018,708)	(180,046)	838,662
ENDING BALANCE	**2,262,389**	**2,082,343**	**(180,046)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Federal	671,877	826,290	154,413
Other State	3,752,175	3,773,710	21,535
Local	62,334	0	(62,334)
Total Revenues	**4,486,386**	**4,600,000**	**113,614**
Expenditures			
Certificated Salaries	68,796	50,000	(18,796)
Classified Salaries	7,997	7,642	(355)
Employee Benefits	6,588	6,478	(110)
Books & Supplies	0	0	0
Contracted Services	4,196,372	4,314,749	118,377
Direct Support/Indirect Costs	206,633	221,131	14,498
Total Expenditures	**4,486,386**	**4,600,000**	**113,614**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(0)	0	0
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
BEGINNING BALANCE	**18,600**	**18,600**	(0)
Net Increase (Decrease) in Fund Balance	(0)	0	0
ENDING BALANCE	**18,600**	**18,600**	**0**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 13

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Federal	4,868,030	4,371,209	(496,821)
Other State	5,469,778	5,878,253	408,476
Local	151,680	159,780	8,100
Total Revenues	**10,489,487**	**10,409,242**	**(80,245)**
Expenditures			
Classified Salaries	4,308,670	4,716,980	408,310
Employee Benefits	3,143,429	3,257,131	113,702
Books & Supplies	2,440,660	4,003,154	1,562,494
Contracted Services	203,786	208,492	4,706
Capital Outlay	0	0	0
Direct Support/Indirect Costs	379,647	427,576	47,929
Total Expenditures	**10,476,192**	**12,613,333**	**2,137,142**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	13,295	(2,204,091)	(2,217,386)
Other Financing Sources/Uses			
Transfer In / Contribution from Fund 61	0	0	0
BEGINNING BALANCE	**7,826,991**	**7,840,286**	**13,295**
Net Increase (Decrease) in Fund Balance	13,295	(2,204,091)	(2,217,386)
ENDING BALANCE	**7,840,286**	**5,636,195**	**(2,204,091)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)
Fund - 21

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	12,671	13,289	618
Total Revenues	**12,671**	**13,289**	**618**
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	7,500	7,500
Contracted Services	25,119	0	(25,119)
Capital Outlay	453,685	357,100	(96,585)
Total Expenditures	**478,804**	**364,600**	**(114,204)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(466,132)	(351,311)	114,821
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	**817,444**	**351,311**	(466,132)
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(466,132)	(351,311)	114,821
ENDING BALANCE	**351,311**	**0**	**(351,311)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)
Fund - 22

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	390,240	166,721	(223,518)
Total Revenues	**390,240**	**166,721**	**(223,518)**
Expenditures			
Classified Salaries	1,695,684	1,606,610	(89,074)
Employee Benefits	843,739	963,448	119,709
Books & Supplies	4,511,000	1,055,080	(3,455,920)
Contracted Services	5,934,500	948,900	(4,985,600)
Capital Outlay	4,321,176	0	(4,321,176)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	**17,306,099**	**4,574,039**	**(12,732,061)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(16,915,860)	(4,407,317)	12,508,543
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	**21,323,177**	**4,407,317**	(16,915,860)
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	(16,915,860)	(4,407,317)	12,508,543
ENDING BALANCE	**4,407,317**	**0**	**(4,407,317)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State Revenues	658	690	32
Other Local Revenues	1,016,556	1,063,638	47,082
Total Revenues	**1,017,214**	**1,064,328**	**47,082**
Expenditures			
Classified Salaries	200,838	204,705	3,867
Employee Benefits	131,486	136,473	4,987
Books & Supplies	404,000	162,400	(241,600)
Contracted Services	176,657	814,157	637,500
Capital Outlay	2,610,000	8,771,700	6,161,700
Total Expenditures	**3,522,981**	**10,089,435**	**6,566,454**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,505,767)	(9,025,107)	(6,519,340)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	**30,623,290**	**28,117,523**	**(2,505,767)**
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(2,505,767)	(9,025,107)	(6,519,340)
ENDING BALANCE	**28,117,523**	**19,092,416**	**(9,025,107)**

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building Fund (Measure I)

Fund - 24

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	263	276	13
Local	287,909	279,220	(8,688)
Total Revenues	**288,172**	**279,496**	**(8,675)**
Expenditures			
Classified Salaries	80,336	81,883	1,547
Employee Benefits	52,596	54,589	1,993
Books & Supplies	186,000	87,000	(99,000)
Contracted Services	150,263	302,563	152,300
Capital Outlay	1,081,600	1,742,800	661,200
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	**1,550,796**	**2,268,835**	**718,039**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,262,624)	(1,989,339)	(726,715)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	**8,643,878**	**7,381,254**	(1,262,624)
Audit Adjustment for 2014/15			
Net Increase (Decrease) in Fund Balance	(1,262,624)	(1,989,339)	(726,715)
ENDING BALANCE	**7,381,254**	**5,391,916**	**(1,989,339)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	1,835,240	1,891,920	56,679
Total Revenues	**1,835,240**	**1,891,920**	**56,679**
Expenditures			
Books & Supplies	0	0	0
Operation and Contracted Services	98,690	146,000	47,310
Capital Outlay	500,000	16,000,000	15,500,000
Other Financing Uses	0	0	0
Total Expenditures	**598,690**	**16,146,000**	**15,547,310**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,236,550	(14,254,080)	(15,490,631)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	**17,054,510**	**18,291,060**	1,236,550
Net Increase (Decrease) in Fund Balance	1,236,550	(14,254,080)	(15,490,631)
ENDING BALANCE	**18,291,060**	**4,036,980**	**(14,254,080)**

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building Fund (Measure Z)

Fund - 26

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	5,660	5,932	272
Local	5,132,115	5,429,251	297,136
Other Sources			
Total Revenues	**5,137,775**	**5,435,183**	**297,136**
Expenditures			
Classified Salaries	1,727,231	1,760,445	33,214
Employee Benefits	1,130,810	1,173,719	42,909
Books & Supplies	2,080,000	2,298,900	218,900
Contracted Services	428,348	1,103,247	674,899
Capital Outlay	22,964,000	36,756,000	13,792,000
Total Expenditures	**28,330,389**	**43,092,311**	**14,761,922**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(23,192,614)	(37,657,128)	(14,464,514)
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	**166,716,147**	**143,523,533**	(23,192,614)
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(23,192,614)	(37,657,128)	(14,464,514)
ENDING BALANCE	**143,523,533**	**105,866,405**	**(37,657,128)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure N 2022)
Fund - 27

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	0	945,708	945,708
Other Sources			
Total Revenues	**0**	**945,708**	**945,708**
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	2,825,500	2,825,500
Contracted Services	0	2,662,500	2,662,500
Capital Outlay	0	512,000	512,000
Total Expenditures	**0**	**6,000,000**	**6,000,000**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(5,054,293)	(5,054,293)
Other Financing Sources/Uses			
Other Sources	25,000,000	0	(25,000,000)
Transfer In			
BEGINNING BALANCE	**0**	**25,000,000**	25,000,000
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	25,000,000	(5,054,293)	(30,054,293)
ENDING BALANCE	**25,000,000**	**19,945,708**	**(5,054,293)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
School Facilities Fund
Fund - 35

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Other State Revenues	0	1,223,598	0
Other Local Revenues	215,358	224,930	61,841
Total Revenues	**215,358**	**1,448,528**	**61,841**
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Total Expenditures	**0**	**0**	**0**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	215,358	1,448,528	61,841
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	**5,730,717**	**5,946,075**	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	215,358	1,448,528	61,841
ENDING BALANCE	**5,946,075**	**7,394,603**	**61,841**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Local	296,766	157,397	(139,369)
Total Revenues	**296,766**	**157,397**	**(139,369)**
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	91	91
Contracted Services / Operations	535,869	380,000	(155,869)
Other Outgo	0	0	0
Total Expenditures	**535,869**	**380,091**	**(155,778)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(239,103)	(222,694)	16,409
Other Financing Sources/Uses			
Transfer In	150,000	150,000	0
BEGINNING BALANCE	**275,830**	**186,727**	**(89,103)**
Net Increase (Decrease) in Fund Balance	(89,103)	(72,694)	16,409
ENDING BALANCE	**186,727**	**114,033**	**(72,694)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Local	16,175,538	19,868,418	3,692,880
Total Revenues	**16,175,538**	**19,868,418**	**3,692,880**
Expenditures			
Employee Benefits	2,000,000	0	(2,000,000)
Contracted Services	19,027,782	20,593,718	1,565,936
Total Expenditures	**21,027,782**	**20,593,718**	**(434,064)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(4,852,244)	(725,300)	4,126,944
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	**7,652,792**	**2,800,548**	(4,852,244)
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	(4,852,244)	(725,300)	4,126,944
ENDING BALANCE	**2,800,548**	**2,075,248**	**(725,300)**

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Local	1,278,748	1,305,768	27,020
Total Revenues	**1,278,748**	**1,305,768**	**27,020**
Expenditures			
Operation & Contracted Services	1,728,415	1,710,873	(17,542)
Total Expenditures	**1,728,415**	**1,710,873**	**(17,542)**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(449,667)	(405,105)	44,562
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	**12,654,875**	**12,205,209**	(449,667)
Net Increase (Decrease) in Fund Balance	(449,667)	(405,105)	44,562
ENDING BALANCE	**12,205,209**	**11,800,104**	**(405,105)**

EAST SIDE UNION HIGH SCHOOL DISTRICT

Scholarship Fund

Fund - 73

Categories	2025/26 Estimated Actuals	2026/27 Proposed Budget	Variance
Revenues			
Local	58,800	62,574	3,774
Total Revenues	**58,800**	**62,574**	**3,774**
Expenditures			
Books & Supplies	0	0	0
Contracted Services	39,434	39,834	400
Capital Outlay	0	0	0
Total Expenditures	**39,434**	**39,834**	**400**
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	19,366	22,740	3,374
Other Financing Sources/Uses			
Transfers In	0	0	0
BEGINNING BALANCE	**703,317**	**722,683**	19,366
Net Increase (Decrease) in Fund Balance	19,366	22,740	3,374
ENDING BALANCE	**722,683**	**745,423**	**22,740**

SECTION 5

SACS Financial Report

G = General Ledger Data; S = Supplemental Data

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: 830 N CAPITOL AVE, SAN JOSE CA 95133

Date: 5/26/2026

Public Hearing:

Place: 830 N CAPITOL AVE, SAN JOSE CA 95133

Date: 6/1/2026

Time: 7:15pm

Adoption Date: 6/18/2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: J MANUEL HERRERA Title: Board Clerk

Contact person for additional information on the budget reports:

Name: SILVIA PELAYO

Title: DIRECTOR OF FINANCE

Telephone: 408-347-5220

E-mail: PELAYOS@ESUHSD.ORG

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/18/2026	
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
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Santa Clara County School Insurance Group

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

Signature (Original signature required)

	06/18/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
J MANUEL HERRERA	BOARD CLERK
Printed Name	Title

For additional information on this certification, please contact:

SILVIA PELAYO	DIRECTOR OF FINANCE
Name	Title
PELAYOS@ESUHSD.ORG	40-347-5220
Email	Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	289,683,788.00	0.00	289,683,788.00	308,525,480.00	0.00	308,525,480.00	6.5%
2) Federal Revenue		8100-8299	0.00	12,404,930.07	12,404,930.07	0.00	13,571,557.00	13,571,557.00	9.4%
3) Other State Revenue		8300-8599	10,295,711.50	32,018,056.20	42,313,767.70	10,660,434.00	26,052,890.00	36,713,324.00	-13.2%
4) Other Local Revenue		8600-8799	9,407,302.05	18,237,404.47	27,644,706.52	9,309,166.00	17,692,115.00	27,001,281.00	-2.3%
5) TOTAL, REVENUES			309,386,801.55	62,660,390.74	372,047,192.29	328,495,080.00	57,316,562.00	385,811,642.00	3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	121,939,231.35	34,900,117.85	156,839,349.20	123,771,565.00	32,065,289.43	155,836,854.43	-0.6%
2) Classified Salaries		2000-2999	25,789,570.58	15,408,998.90	41,198,569.48	24,396,781.00	17,296,928.00	41,693,709.00	1.2%
3) Employee Benefits		3000-3999	72,308,923.02	43,555,901.57	115,864,824.59	77,841,080.32	43,559,117.00	121,400,197.32	4.8%
4) Books and Supplies		4000-4999	1,574,429.94	9,140,054.06	10,714,484.00	1,527,302.07	5,973,843.00	7,501,145.07	-30.0%
5) Services and Other Operating Expenditures		5000-5999	28,347,902.85	27,476,502.90	55,824,405.75	28,788,486.61	26,004,943.57	54,793,430.18	-1.8%
6) Capital Outlay		6000-6999	71,106.88	1,086,339.17	1,157,446.05	25,000.00	350,000.00	375,000.00	-67.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,133,543.30	11,123,445.00	19,256,988.30	8,940,180.00	47,000.00	8,987,180.00	-53.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,862,347.58)	3,819,673.74	(1,042,673.84)	(4,720,318.00)	3,617,515.00	(1,102,803.00)	5.8%
9) TOTAL, EXPENDITURES			253,302,360.34	146,511,033.19	399,813,393.53	260,570,077.00	128,914,636.00	389,484,713.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,084,441.21	(83,850,642.45)	(27,766,201.24)	67,925,003.00	(71,598,074.00)	(3,673,071.00)	-86.8%
D. OTHER FINANCING SOURCES/USES									
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(76,057,436.00)	76,057,436.00	0.00	(67,202,704.00)	67,202,704.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,207,436.00)	76,057,436.00	(150,000.00)	(67,352,704.00)	67,202,704.00	(150,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,122,994.79)	(7,793,206.45)	(27,916,201.24)	572,299.00	(4,395,370.00)	(3,823,071.00)	-86.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%
2) Ending Balance, June 30 (E + F1e)			29,692,383.81	20,964,049.31	50,656,433.12	30,264,682.81	16,568,679.31	46,833,362.12	-7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Stores		9712	353,013.00	0.00	353,013.00	353,013.00	0.00	353,013.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,964,049.31	20,964,049.31	0.00	16,568,679.31	16,568,679.31	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	17,331,468.00	0.00	17,331,468.00	18,213,628.00	0.00	18,213,628.00	5.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,998,902.81	0.00	11,998,902.81	11,689,041.81	0.00	11,689,041.81	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	129,396,733.00	0.00	129,396,733.00	147,465,738.00	0.00	147,465,738.00	14.0%
Education Protection Account State Aid - Current Year		8012	56,801,651.00	0.00	56,801,651.00	55,803,280.00	0.00	55,803,280.00	-1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	449,000.00	0.00	449,000.00	457,980.00	0.00	457,980.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	143,468,000.00	0.00	143,468,000.00	146,337,360.00	0.00	146,337,360.00	2.0%
Unsecured Roll Taxes		8042	9,575,000.00	0.00	9,575,000.00	9,766,500.00	0.00	9,766,500.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	13,321,000.00	0.00	13,321,000.00	13,587,420.00	0.00	13,587,420.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(67,714,000.00)	0.00	(67,714,000.00)	(69,068,280.00)	0.00	(69,068,280.00)	2.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	18,865,000.00	0.00	18,865,000.00	19,242,300.00	0.00	19,242,300.00	2.0%
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			304,162,384.00	0.00	304,162,384.00	323,592,298.00	0.00	323,592,298.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,478,596.00)	0.00	(14,478,596.00)	(15,066,818.00)	0.00	(15,066,818.00)	4.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			289,683,788.00	0.00	289,683,788.00	308,525,480.00	0.00	308,525,480.00	6.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,446,203.50	4,446,203.50	0.00	4,329,190.00	4,329,190.00	-2.6%
Special Education Discretionary Grants		8182	0.00	244,120.00	244,120.00	0.00	244,120.00	244,120.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,582,386.72	3,582,386.72		4,751,871.00	4,751,871.00	32.6%
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		528,654.55	528,654.55		524,281.00	524,281.00	-0.8%
Title III, Immigrant Student Program	4201	8290		188,102.68	188,102.68		92,341.00	92,341.00	-50.9%
Title III, English Learner Program	4203	8290		395,001.48	395,001.48		504,319.00	504,319.00	27.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		1,891,494.53	1,891,494.53		2,047,231.00	2,047,231.00	8.2%
Career and Technical Education	3500-3599	8290		525,521.59	525,521.59		571,666.00	571,666.00	8.8%
All Other Federal Revenue	All Other	8290	0.00	603,445.02	603,445.02	0.00	506,538.00	506,538.00	-16.1%
TOTAL, FEDERAL REVENUE			0.00	12,404,930.07	12,404,930.07	0.00	13,571,557.00	13,571,557.00	9.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,407,568.00	0.00	1,407,568.00	1,414,898.00	0.00	1,414,898.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	3,473,454.00	1,365,240.00	4,838,694.00	3,526,454.00	1,521,943.00	5,048,397.00	4.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,652,463.41	1,652,463.41		1,982,461.00	1,982,461.00	20.0%
Arts and Music in Schools (Prop 28)	6770	8590		3,273,239.00	3,273,239.00		2,987,578.00	2,987,578.00	-8.7%
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	5,414,689.50	25,727,113.79	31,141,803.29	5,719,082.00	19,560,908.00	25,279,990.00	-18.8%
TOTAL, OTHER STATE REVENUE			10,295,711.50	32,018,056.20	42,313,767.70	10,660,434.00	26,052,890.00	36,713,324.00	-13.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	6,050,000.00	6,050,000.00	0.00	6,118,140.00	6,118,140.00	1.1%
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	6,040,818.00	6,040,818.00	0.00	6,040,818.00	6,040,818.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,318,565.00	0.00	1,318,565.00	1,454,085.00	0.00	1,454,085.00	10.3%
Interest		8660	3,485,088.00	152,931.00	3,638,019.00	3,253,128.00	33,907.00	3,287,035.00	-9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	145,000.00	0.00	145,000.00	130,000.00	0.00	130,000.00	-10.3%
Interagency Services		8677	295,000.00	0.00	295,000.00	295,000.00	0.00	295,000.00	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	1,727,666.05	0.00	1,727,666.05	1,757,146.00	0.00	1,757,146.00	1.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	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	2,313,983.00	5,607,386.47	7,921,369.47	2,397,807.00	4,409,214.00	6,807,021.00	-14.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		386,269.00	386,269.00		1,090,036.00	1,090,036.00	182.2%
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			9,407,302.05	18,237,404.47	27,644,706.52	9,309,166.00	17,692,115.00	27,001,281.00	-2.3%
TOTAL, REVENUES			309,386,801.55	62,660,390.74	372,047,192.29	328,495,080.00	57,316,562.00	385,811,642.00	3.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	91,922,905.14	23,259,115.88	115,182,021.02	93,929,370.00	22,561,840.43	116,491,210.43	1.1%
Certificated Pupil Support Salaries		1200	11,765,959.41	2,219,010.04	13,984,969.45	10,757,804.00	3,357,844.00	14,115,648.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,180,451.64	1,278,344.19	10,458,795.83	8,250,163.00	1,199,938.00	9,450,101.00	-9.6%
Other Certificated Salaries		1900	9,069,915.16	8,143,647.74	17,213,562.90	10,834,228.00	4,945,667.00	15,779,895.00	-8.3%
TOTAL, CERTIFICATED SALARIES			121,939,231.35	34,900,117.85	156,839,349.20	123,771,565.00	32,065,289.43	155,836,854.43	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,749,915.27	8,076,726.15	9,826,641.42	1,989,199.00	10,010,590.00	11,999,789.00	22.1%
Classified Support Salaries		2200	7,337,875.11	3,876,351.34	11,214,226.45	6,715,240.00	3,941,891.00	10,657,131.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,588,514.76	303,958.85	1,892,473.61	1,725,762.00	438,365.00	2,164,127.00	14.4%
Clerical, Technical and Office Salaries		2400	10,712,666.28	2,506,900.11	13,219,566.39	10,501,219.00	2,626,010.00	13,127,229.00	-0.7%
Other Classified Salaries		2900	4,400,599.16	645,062.45	5,045,661.61	3,465,361.00	280,072.00	3,745,433.00	-25.8%
TOTAL, CLASSIFIED SALARIES			25,789,570.58	15,408,998.90	41,198,569.48	24,396,781.00	17,296,928.00	41,693,709.00	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,801,457.36	20,705,362.91	43,506,820.27	24,330,312.00	21,121,663.00	45,451,975.00	4.5%
PERS		3201-3202	6,846,481.45	4,767,335.40	11,613,816.85	6,455,130.00	5,058,746.00	11,513,876.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	3,869,103.61	1,838,950.28	5,708,053.89	3,814,989.50	1,900,171.00	5,715,160.50	0.1%
Health and Welfare Benefits		3401-3402	34,722,512.20	15,413,038.80	50,135,551.00	37,929,234.00	14,664,847.00	52,594,081.00	4.9%
Unemployment Insurance		3501-3502	74,293.26	24,820.35	99,113.61	73,896.50	28,545.00	102,441.50	3.4%
Workers' Compensation		3601-3602	2,395,323.14	806,393.83	3,201,716.97	2,387,769.32	785,145.00	3,172,914.32	-0.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,599,752.00	0.00	1,599,752.00	2,849,749.00	0.00	2,849,749.00	78.1%
TOTAL, EMPLOYEE BENEFITS			72,308,923.02	43,555,901.57	115,864,824.59	77,841,080.32	43,559,117.00	121,400,197.32	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,756,436.70	1,756,436.70	0.00	1,402,560.00	1,402,560.00	-20.1%
Books and Other Reference Materials		4200	22,386.62	328,978.43	351,365.05	20,925.00	120,302.00	141,227.00	-59.8%
Materials and Supplies		4300	1,460,051.80	5,648,079.20	7,108,131.00	1,491,727.07	3,856,873.00	5,348,600.07	-24.8%
Noncapitalized Equipment		4400	91,991.52	1,406,559.73	1,498,551.25	14,650.00	594,108.00	608,758.00	-59.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,574,429.94	9,140,054.06	10,714,484.00	1,527,302.07	5,973,843.00	7,501,145.07	-30.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,729,499.97	18,449,186.59	25,178,686.56	7,200,000.00	17,644,384.00	24,844,384.00	-1.3%
Travel and Conferences		5200	129,674.45	589,765.70	719,440.15	169,289.00	633,161.00	802,450.00	11.5%
Dues and Memberships		5300	41,357.51	495.00	41,852.51	56,100.00	0.00	56,100.00	34.0%
Insurance		5400 - 5499	3,333,556.78	0.00	3,333,556.78	2,714,765.00	0.00	2,714,765.00	-18.6%
Operations and Housekeeping Services		5500	7,841,232.72	2,000.00	7,843,232.72	8,150,473.00	3,000.00	8,153,473.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,291,056.83	2,301,562.04	3,592,618.87	1,113,290.00	2,139,300.00	3,252,590.00	-9.5%
Transfers of Direct Costs		5710	(136,767.55)	136,767.55	0.00	(149,872.00)	149,872.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(468,433.18)	2,125.00	(466,308.18)	(526,760.00)	0.00	(526,760.00)	13.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	8,844,676.93	5,992,570.27	14,837,247.20	9,213,290.61	5,432,360.57	14,645,651.18	-1.3%
Communications		5900	742,048.39	2,030.75	744,079.14	847,911.00	2,866.00	850,777.00	14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,347,902.85	27,476,502.90	55,824,405.75	28,788,486.61	26,004,943.57	54,793,430.18	-1.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	71,106.88	1,086,339.17	1,157,446.05	25,000.00	350,000.00	375,000.00	-67.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			71,106.88	1,086,339.17	1,157,446.05	25,000.00	350,000.00	375,000.00	-67.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	24,000.00	24,000.00	0.00	25,000.00	25,000.00	4.2%
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	160,000.00	11,077,445.00	11,237,445.00	160,000.00	0.00	160,000.00	-98.6%
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	2.85	2.85	0.00	0.00	0.00	-100.0%
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	5,463,405.30	21,997.15	5,485,402.45	6,220,000.00	22,000.00	6,242,000.00	13.8%
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	1,195,138.00	0.00	1,195,138.00	1,125,180.00	0.00	1,125,180.00	-5.9%
Other Debt Service - Principal		7439	1,315,000.00	0.00	1,315,000.00	1,435,000.00	0.00	1,435,000.00	9.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,133,543.30	11,123,445.00	19,256,988.30	8,940,180.00	47,000.00	8,987,180.00	-53.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,819,673.74)	3,819,673.74	0.00	(3,617,515.00)	3,617,515.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,042,673.84)	0.00	(1,042,673.84)	(1,102,803.00)	0.00	(1,102,803.00)	5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,862,347.58)	3,819,673.74	(1,042,673.84)	(4,720,318.00)	3,617,515.00	(1,102,803.00)	5.8%
TOTAL, EXPENDITURES			253,302,360.34	146,511,033.19	399,813,393.53	260,570,077.00	128,914,636.00	389,484,713.00	-2.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(76,057,436.00)	76,057,436.00	0.00	(67,202,704.00)	67,202,704.00	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			(76,057,436.00)	76,057,436.00	0.00	(67,202,704.00)	67,202,704.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(76,207,436.00)	76,057,436.00	(150,000.00)	(67,352,704.00)	67,202,704.00	(150,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	289,683,788.00	0.00	289,683,788.00	308,525,480.00	0.00	308,525,480.00	6.5%
2) Federal Revenue		8100-8299	0.00	12,404,930.07	12,404,930.07	0.00	13,571,557.00	13,571,557.00	9.4%
3) Other State Revenue		8300-8599	10,295,711.50	32,018,056.20	42,313,767.70	10,660,434.00	26,052,890.00	36,713,324.00	-13.2%
4) Other Local Revenue		8600-8799	9,407,302.05	18,237,404.47	27,644,706.52	9,309,166.00	17,692,115.00	27,001,281.00	-2.3%
5) TOTAL, REVENUES			309,386,801.55	62,660,390.74	372,047,192.29	328,495,080.00	57,316,562.00	385,811,642.00	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		135,599,697.98	80,667,528.51	216,267,226.49	143,528,786.00	80,626,222.00	224,155,008.00	3.6%
2) Instruction - Related Services	2000-2999		22,783,538.79	17,583,571.59	40,367,110.38	23,893,201.68	14,544,964.00	38,438,165.68	-4.8%
3) Pupil Services	3000-3999		47,163,758.91	21,663,787.46	68,827,546.37	46,783,717.26	18,619,044.00	65,402,761.26	-5.0%
4) Ancillary Services	4000-4999		4,166,055.71	125,909.73	4,291,965.44	3,885,201.00	132,800.00	4,018,001.00	-6.4%
5) Community Services	5000-5999		0.00	8,341.67	8,341.67	0.00	28,822.00	28,822.00	245.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,637,257.42	4,180,765.57	18,818,022.99	14,185,032.00	4,107,109.00	18,292,141.00	-2.8%
8) Plant Services	8000-8999		20,818,508.23	11,157,683.66	31,976,191.89	19,353,959.06	10,808,675.00	30,162,634.06	-5.7%
9) Other Outgo	9000-9999	Except 7600-7699	8,133,543.30	11,123,445.00	19,256,988.30	8,940,180.00	47,000.00	8,987,180.00	-53.3%
10) TOTAL, EXPENDITURES			253,302,360.34	146,511,033.19	399,813,393.53	260,570,077.00	128,914,636.00	389,484,713.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,084,441.21	(83,850,642.45)	(27,766,201.24)	67,925,003.00	(71,598,074.00)	(3,673,071.00)	-86.8%
D. OTHER FINANCING SOURCES/USES									
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(76,057,436.00)	76,057,436.00	0.00	(67,202,704.00)	67,202,704.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,207,436.00)	76,057,436.00	(150,000.00)	(67,352,704.00)	67,202,704.00	(150,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,122,994.79)	(7,793,206.45)	(27,916,201.24)	572,299.00	(4,395,370.00)	(3,823,071.00)	-86.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,815,378.60	28,757,255.76	78,572,634.36	29,692,383.81	20,964,049.31	50,656,433.12	-35.5%
2) Ending Balance, June 30 (E + F1e)			29,692,383.81	20,964,049.31	50,656,433.12	30,264,682.81	16,568,679.31	46,833,362.12	-7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Stores		9712	353,013.00	0.00	353,013.00	353,013.00	0.00	353,013.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,964,049.31	20,964,049.31	0.00	16,568,679.31	16,568,679.31	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,331,468.00	0.00	17,331,468.00	18,213,628.00	0.00	18,213,628.00	5.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,998,902.81	0.00	11,998,902.81	11,689,041.81	0.00	11,689,041.81	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	2,881,035.00	0.00
6300	Lottery: Instructional Materials	2,043,440.99	2,165,383.99
6500	Special Education	1,437,100.50	1,528,240.50
6546	Mental Health-Related Services	129,244.71	129,244.71
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,089,130.00	6,429,418.00
7311	Classified School Employee Professional Development Block Grant	74,447.27	74,447.27
7399	LCFF Equity Multiplier	1,201,618.97	811,534.97
7435	Learning Recovery Emergency Block Grant	2,153,221.62	.62
7810	Other Restricted State	424,192.55	403,182.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,761,429.63	1,888,939.63
9010	Other Restricted Local	2,769,188.07	3,138,287.07
Total, Restricted Balance		20,964,049.31	16,568,679.31

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,898,141.72	3,976,104.55	2.0%
5) TOTAL, REVENUES			3,898,141.72	3,976,104.55	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,805,234.23	3,881,338.91	2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,805,234.23	3,881,338.91	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,907.49	94,765.64	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,907.49	94,765.64	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,026,671.70	3,119,579.19	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,026,671.70	3,119,579.19	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,026,671.70	3,119,579.19	3.1%
2) Ending Balance, June 30 (E + F1e)			3,119,579.19	3,214,344.83	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,119,579.19	3,214,344.83	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,898,141.72	3,976,104.55	2.0%
TOTAL, REVENUES			3,898,141.72	3,976,104.55	2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,805,234.23	3,881,338.91	2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,805,234.23	3,881,338.91	2.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,805,234.23	3,881,338.91	2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,898,141.72	3,976,104.55	2.0%
5) TOTAL, REVENUES			3,898,141.72	3,976,104.55	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,805,234.23	3,881,338.91	2.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,805,234.23	3,881,338.91	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,907.49	94,765.64	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,907.49	94,765.64	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,026,671.70	3,119,579.19	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,026,671.70	3,119,579.19	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,026,671.70	3,119,579.19	3.1%
2) Ending Balance, June 30 (E + F1e)			3,119,579.19	3,214,344.83	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,119,579.19	3,214,344.83	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	3,119,579.19	3,214,344.83
Total, Restricted Balance		3,119,579.19	3,214,344.83

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	858,019.00	843,805.00	-1.7%
3) Other State Revenue		8300-8599	9,196,331.00	9,589,386.00	4.3%
4) Other Local Revenue		8600-8799	120,465.18	75,000.00	-37.7%
5) TOTAL, REVENUES			10,174,815.18	10,508,191.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,996,364.99	4,095,968.00	2.5%
2) Classified Salaries		2000-2999	1,750,396.59	1,816,259.00	3.8%
3) Employee Benefits		3000-3999	3,089,910.89	2,954,449.00	-4.4%
4) Books and Supplies		4000-4999	609,747.00	188,836.00	-69.0%
5) Services and Other Operating Expenditures		5000-5999	1,207,245.99	1,163,629.00	-3.6%
6) Capital Outlay		6000-6999	34,000.00	15,000.00	-55.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,464.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	456,393.72	454,096.00	-0.5%
9) TOTAL, EXPENDITURES			11,193,523.18	10,688,237.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,018,708.00)	(180,046.00)	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,018,708.00)	(180,046.00)	-82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,281,097.49	2,262,389.49	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,281,097.49	2,262,389.49	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,281,097.49	2,262,389.49	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,262,389.49	2,082,343.49	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,611,744.71	1,357,298.71	-15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	650,644.78	725,044.78	11.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	858,019.00	843,805.00	-1.7%
TOTAL, FEDERAL REVENUE			858,019.00	843,805.00	-1.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	49,464.00	0.00	-100.0%
Adult Education Program	6391	8590	8,470,175.00	8,875,909.00	4.8%
All Other State Revenue	All Other	8590	676,692.00	713,477.00	5.4%
TOTAL, OTHER STATE REVENUE			9,196,331.00	9,589,386.00	4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	70,465.18	25,000.00	-64.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,465.18	75,000.00	-37.7%
TOTAL, REVENUES			10,174,815.18	10,508,191.00	3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,557,180.22	2,779,528.00	8.7%
Certificated Pupil Support Salaries		1200	99,157.31	164,716.00	66.1%
Certificated Supervisors' and Administrators' Salaries		1300	781,750.55	677,539.00	-13.3%
Other Certificated Salaries		1900	558,276.91	474,185.00	-15.1%
TOTAL, CERTIFICATED SALARIES			3,996,364.99	4,095,968.00	2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	313,192.34	328,311.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	103,620.32	104,915.00	1.2%
Clerical, Technical and Office Salaries		2400	1,333,583.93	1,383,033.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,750,396.59	1,816,259.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,019,599.52	1,124,264.00	10.3%
PERS		3201-3202	452,709.80	453,066.00	0.1%
OASDI/Medicare/Alternative		3301-3302	195,169.52	195,362.00	0.1%
Health and Welfare Benefits		3401-3402	1,326,752.04	1,082,083.00	-18.4%
Unemployment Insurance		3501-3502	2,874.62	3,019.00	5.0%
Workers' Compensation		3601-3602	92,805.39	96,655.00	4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,089,910.89	2,954,449.00	-4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	50,799.00	27,500.00	-45.9%
Books and Other Reference Materials		4200	4,896.00	0.00	-100.0%
Materials and Supplies		4300	165,400.00	126,336.00	-23.6%
Noncapitalized Equipment		4400	388,652.00	35,000.00	-91.0%
TOTAL, BOOKS AND SUPPLIES			609,747.00	188,836.00	-69.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	56,565.00	31,765.00	-43.8%
Dues and Memberships		5300	1,550.00	1,550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,000.00	44,500.00	27.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,400.00	34,400.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	422,587.74	476,910.00	12.9%
Professional/Consulting Services and Operating Expenditures		5800	588,688.25	506,084.00	-14.0%
Communications		5900	68,455.00	68,420.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,207,245.99	1,163,629.00	-3.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	34,000.00	15,000.00	-55.9%
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			34,000.00	15,000.00	-55.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	49,464.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,464.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	456,393.72	454,096.00	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			456,393.72	454,096.00	-0.5%
TOTAL, EXPENDITURES			11,193,523.18	10,688,237.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	858,019.00	843,805.00	-1.7%
3) Other State Revenue		8300-8599	9,196,331.00	9,589,386.00	4.3%
4) Other Local Revenue		8600-8799	120,465.18	75,000.00	-37.7%
5) TOTAL, REVENUES			10,174,815.18	10,508,191.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,751,604.76	4,314,581.00	-9.2%
2) Instruction - Related Services	2000-2999		4,658,607.91	4,459,599.00	-4.3%
3) Pupil Services	3000-3999		175,008.31	241,063.00	37.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		456,393.72	454,096.00	-0.5%
8) Plant Services	8000-8999		1,102,444.48	1,218,898.00	10.6%
9) Other Outgo	9000-9999	Except 7600-7699	49,464.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			11,193,523.18	10,688,237.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,018,708.00)	(180,046.00)	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,018,708.00)	(180,046.00)	-82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,281,097.49	2,262,389.49	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,281,097.49	2,262,389.49	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,281,097.49	2,262,389.49	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,262,389.49	2,082,343.49	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,611,744.71	1,357,298.71	-15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	650,644.78	725,044.78	11.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	443,501.00	443,501.00
6391	Adult Education Program	1,168,243.71	913,797.71
Total, Restricted Balance		1,611,744.71	1,357,298.71

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	671,876.63	826,290.00	23.0%
3) Other State Revenue		8300-8599	3,752,175.00	3,773,710.00	0.6%
4) Other Local Revenue		8600-8799	62,333.96	0.00	-100.0%
5) TOTAL, REVENUES			4,486,385.59	4,600,000.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	68,796.00	50,000.00	-27.3%
2) Classified Salaries		2000-2999	7,996.58	7,642.00	-4.4%
3) Employee Benefits		3000-3999	6,587.88	6,478.00	-1.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,196,372.01	4,314,749.00	2.8%
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	206,633.12	221,131.00	7.0%
9) TOTAL, EXPENDITURES			4,486,385.59	4,600,000.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,600.00	18,600.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,600.00	18,600.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,600.00	18,600.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	671,876.63	826,290.00	23.0%
TOTAL, FEDERAL REVENUE			671,876.63	826,290.00	23.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,332,234.00	3,773,710.00	13.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	419,941.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,752,175.00	3,773,710.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	62,333.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,333.96	0.00	-100.0%
TOTAL, REVENUES			4,486,385.59	4,600,000.00	2.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,796.00	50,000.00	-27.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,796.00	50,000.00	-27.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,200.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,796.58	7,642.00	12.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,996.58	7,642.00	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,143.85	2,016.00	-6.0%
OASDI/Medicare/Alternative		3301-3302	1,609.24	1,308.00	-18.7%
Health and Welfare Benefits		3401-3402	1,547.99	2,188.00	41.3%
Unemployment Insurance		3501-3502	38.36	30.00	-21.8%
Workers' Compensation		3601-3602	1,248.44	936.00	-25.0%
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			6,587.88	6,478.00	-1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	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	960.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,190,412.01	4,309,749.00	2.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,196,372.01	4,314,749.00	2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,633.12	221,131.00	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,633.12	221,131.00	7.0%
TOTAL, EXPENDITURES			4,486,385.59	4,600,000.00	2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	671,876.63	826,290.00	23.0%
3) Other State Revenue		8300-8599	3,752,175.00	3,773,710.00	0.6%
4) Other Local Revenue		8600-8799	62,333.96	0.00	-100.0%
5) TOTAL, REVENUES			4,486,385.59	4,600,000.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		81,746.83	64,120.00	-21.6%
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		4,190,412.01	4,309,749.00	2.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		206,633.12	221,131.00	7.0%
8) Plant Services	8000-8999		7,593.63	5,000.00	-34.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,486,385.59	4,600,000.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,600.00	18,600.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,600.00	18,600.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,600.00	18,600.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	18,600.00	18,600.00
Total, Restricted Balance		18,600.00	18,600.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,868,029.77	4,371,209.00	-10.2%
3) Other State Revenue		8300-8599	5,469,777.65	5,878,253.39	7.5%
4) Other Local Revenue		8600-8799	151,679.54	159,780.00	5.3%
5) TOTAL, REVENUES			10,489,486.96	10,409,242.39	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,308,669.88	4,716,980.00	9.5%
3) Employee Benefits		3000-3999	3,143,429.01	3,257,131.25	3.6%
4) Books and Supplies		4000-4999	2,440,660.32	4,003,154.00	64.0%
5) Services and Other Operating Expenditures		5000-5999	203,786.22	208,492.00	2.3%
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	379,647.00	427,576.00	12.6%
9) TOTAL, EXPENDITURES			10,476,192.43	12,613,333.25	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,294.53	(2,204,090.86)	-16,678.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,294.53	(2,204,090.86)	-16,678.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,826,990.58	7,840,285.11	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,826,990.58	7,840,285.11	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,826,990.58	7,840,285.11	0.2%
2) Ending Balance, June 30 (E + F1e)			7,840,285.11	5,636,194.25	-28.1%
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	7,840,285.11	5,636,194.25	-28.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,868,029.77	4,371,209.00	-10.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,868,029.77	4,371,209.00	-10.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,469,777.65	5,878,253.39	7.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,469,777.65	5,878,253.39	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	53,928.00	36,095.00	-33.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	97,751.54	127,805.00	30.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(7,342.00)	New
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	3,222.00	New
TOTAL, OTHER LOCAL REVENUE			151,679.54	159,780.00	5.3%
TOTAL, REVENUES			10,489,486.96	10,409,242.39	-0.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,513,090.56	3,910,259.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	261,007.60	271,050.00	3.8%
Clerical, Technical and Office Salaries		2400	158,379.26	165,269.00	4.4%
Other Classified Salaries		2900	376,192.46	370,402.00	-1.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,308,669.88	4,716,980.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,022,913.41	1,050,586.00	2.7%
OASDI/Medicare/Alternative		3301-3302	301,144.42	307,003.00	1.9%
Health and Welfare Benefits		3401-3402	1,748,784.93	1,832,469.00	4.8%
Unemployment Insurance		3501-3502	2,024.45	2,003.25	-1.0%
Workers' Compensation		3601-3602	68,561.80	65,070.00	-5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,143,429.01	3,257,131.25	3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204,310.64	317,061.00	55.2%
Noncapitalized Equipment		4400	0.00	350,000.00	New
Food		4700	2,236,349.68	3,336,093.00	49.2%
TOTAL, BOOKS AND SUPPLIES			2,440,660.32	4,003,154.00	64.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,227.70	17,550.00	687.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,591.39	4,262.00	18.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,760.44	11,750.00	212.5%
Professional/Consulting Services and Operating Expenditures		5800	194,177.19	174,900.00	-9.9%
Communications		5900	29.50	30.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,786.22	208,492.00	2.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	379,647.00	427,576.00	12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			379,647.00	427,576.00	12.6%
TOTAL, EXPENDITURES			10,476,192.43	12,613,333.25	20.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,868,029.77	4,371,209.00	-10.2%
3) Other State Revenue		8300-8599	5,469,777.65	5,878,253.39	7.5%
4) Other Local Revenue		8600-8799	151,679.54	159,780.00	5.3%
5) TOTAL, REVENUES			10,489,486.96	10,409,242.39	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,096,545.43	11,876,085.25	17.6%
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		379,647.00	427,576.00	12.6%
8) Plant Services	8000-8999		0.00	309,672.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,476,192.43	12,613,333.25	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,294.53	(2,204,090.86)	-16,678.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,294.53	(2,204,090.86)	-16,678.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,826,990.58	7,840,285.11	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,826,990.58	7,840,285.11	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,826,990.58	7,840,285.11	0.2%
2) Ending Balance, June 30 (E + F1e)			7,840,285.11	5,636,194.25	-28.1%
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	7,840,285.11	5,636,194.25	-28.1%
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)	7,492,086.80	5,193,242.80
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	348,198.31	198.31
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	0.00	442,753.14
Total, Restricted Balance		7,840,285.11	5,636,194.25

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,581.00	6,898.00	4.8%
4) Other Local Revenue		8600-8799	6,839,491.37	7,897,827.00	15.5%
5) TOTAL, REVENUES			6,846,072.37	7,904,725.00	15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,704,089.90	3,653,643.00	-1.4%
3) Employee Benefits		3000-3999	2,158,630.98	2,328,229.46	7.9%
4) Books and Supplies		4000-4999	7,181,000.00	6,436,380.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	6,714,887.00	5,831,367.00	-13.2%
6) Capital Outlay		6000-6999	31,430,461.00	48,139,600.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,189,068.88	66,389,219.46	29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,342,996.51)	(58,484,494.46)	31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,342,996.51)	(58,484,494.46)	202.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,123,935.75	208,780,939.24	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,123,935.75	208,780,939.24	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,123,935.75	208,780,939.24	-8.5%
2) Ending Balance, June 30 (E + F1e)			208,780,939.24	150,296,444.78	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	208,780,939.24	150,296,444.78	-28.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	6,581.00	6,898.00	4.8%
TOTAL, OTHER STATE REVENUE			6,581.00	6,898.00	4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,127,216.00	7,897,827.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(290,249.63)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,525.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,839,491.37	7,897,827.00	15.5%
TOTAL, REVENUES			6,846,072.37	7,904,725.00	15.5%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	96,546.87	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,582,260.37	1,616,000.00	2.1%
Clerical, Technical and Office Salaries		2400	1,999,482.66	1,977,643.00	-1.1%
Other Classified Salaries		2900	25,800.00	60,000.00	132.6%
TOTAL, CLASSIFIED SALARIES			3,704,089.90	3,653,643.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,397.96	20,266.00	4.5%
PERS		3201-3202	921,949.74	916,516.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	269,710.86	269,782.00	0.0%
Health and Welfare Benefits		3401-3402	887,483.61	1,060,001.00	19.4%
Unemployment Insurance		3501-3502	1,856.41	2,339.00	26.0%
Workers' Compensation		3601-3602	58,232.40	59,325.46	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,158,630.98	2,328,229.46	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,888,000.00	4,088,680.00	5.2%
Noncapitalized Equipment		4400	3,293,000.00	2,347,700.00	-28.7%
TOTAL, BOOKS AND SUPPLIES			7,181,000.00	6,436,380.00	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	92,781.00	42,080.00	-54.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	100,100.00	150.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	2,100.00	-30.0%
Professional/Consulting Services and Operating Expenditures		5800	6,575,119.00	5,681,200.00	-13.6%
Communications		5900	3,987.00	5,887.00	47.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,714,887.00	5,831,367.00	-13.2%
CAPITAL OUTLAY					
Land		6100	11,931,685.00	21,673,900.00	81.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,147,000.00	23,959,100.00	39.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,351,776.00	2,506,600.00	6.6%
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			31,430,461.00	48,139,600.00	53.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			51,189,068.88	66,389,219.46	29.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	25,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			25,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,581.00	6,898.00	4.8%
4) Other Local Revenue		8600-8799	6,839,491.37	7,897,827.00	15.5%
5) TOTAL, REVENUES			6,846,072.37	7,904,725.00	15.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		51,189,068.88	66,389,219.46	29.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,189,068.88	66,389,219.46	29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(44,342,996.51)	(58,484,494.46)	31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,342,996.51)	(58,484,494.46)	202.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,123,935.75	208,780,939.24	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,123,935.75	208,780,939.24	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,123,935.75	208,780,939.24	-8.5%
2) Ending Balance, June 30 (E + F1e)			208,780,939.24	150,296,444.78	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	208,780,939.24	150,296,444.78	-28.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,835,239.85	1,891,920.00	3.1%
5) TOTAL, REVENUES			1,835,239.85	1,891,920.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,690.00	146,000.00	47.9%
6) Capital Outlay		6000-6999	500,000.00	16,000,000.00	3,100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			598,690.00	16,146,000.00	2,596.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,236,549.85	(14,254,080.00)	-1,252.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,236,549.85	(14,254,080.00)	-1,252.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,054,509.71	18,291,059.56	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,054,509.71	18,291,059.56	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,054,509.71	18,291,059.56	7.3%
2) Ending Balance, June 30 (E + F1e)			18,291,059.56	4,036,979.56	-77.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,291,059.56	4,036,979.56	-77.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	655,168.00	691,920.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,928.15)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,200,000.00	1,200,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,835,239.85	1,891,920.00	3.1%
TOTAL, REVENUES			1,835,239.85	1,891,920.00	3.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,040.00	60,000.00	17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,000.00	36,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,650.00	50,000.00	329.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,690.00	146,000.00	47.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	16,000,000.00	3,100.0%
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			500,000.00	16,000,000.00	3,100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			598,690.00	16,146,000.00	2,596.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,835,239.85	1,891,920.00	3.1%
5) TOTAL, REVENUES			1,835,239.85	1,891,920.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		598,690.00	16,146,000.00	2,596.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			598,690.00	16,146,000.00	2,596.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,236,549.85	(14,254,080.00)	-1,252.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,236,549.85	(14,254,080.00)	-1,252.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,054,509.71	18,291,059.56	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,054,509.71	18,291,059.56	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,054,509.71	18,291,059.56	7.3%
2) Ending Balance, June 30 (E + F1e)			18,291,059.56	4,036,979.56	-77.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,291,059.56	4,036,979.56	-77.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	18,291,059.56	4,036,979.56
Total, Restricted Balance		18,291,059.56	4,036,979.56

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,223,598.00	New
4) Other Local Revenue		8600-8799	215,358.00	224,930.00	4.4%
5) TOTAL, REVENUES			215,358.00	1,448,528.00	572.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,358.00	1,448,528.00	572.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,358.00	1,448,528.00	572.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,730,716.59	5,946,074.59	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,730,716.59	5,946,074.59	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,730,716.59	5,946,074.59	3.8%
2) Ending Balance, June 30 (E + F1e)			5,946,074.59	7,394,602.59	24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,946,074.59	7,394,602.59	24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	1,223,598.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	1,223,598.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	221,954.00	224,930.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,596.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,358.00	224,930.00	4.4%
TOTAL, REVENUES			215,358.00	1,448,528.00	572.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,223,598.00	New
4) Other Local Revenue		8600-8799	215,358.00	224,930.00	4.4%
5) TOTAL, REVENUES			215,358.00	1,448,528.00	572.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			215,358.00	1,448,528.00	572.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,358.00	1,448,528.00	572.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,730,716.59	5,946,074.59	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,730,716.59	5,946,074.59	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,730,716.59	5,946,074.59	3.8%
2) Ending Balance, June 30 (E + F1e)			5,946,074.59	7,394,602.59	24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,946,074.59	7,394,602.59	24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	5,946,074.59	7,394,602.59
Total, Restricted Balance		5,946,074.59	7,394,602.59

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,567,201.38	89,567,201.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,567,201.38	89,567,201.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,567,201.38	89,567,201.38	0.0%
2) Ending Balance, June 30 (E + F1e)			89,567,201.38	89,567,201.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	89,567,201.38	89,567,201.38	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,567,201.38	89,567,201.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,567,201.38	89,567,201.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,567,201.38	89,567,201.38	0.0%
2) Ending Balance, June 30 (E + F1e)			89,567,201.38	89,567,201.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	89,567,201.38	89,567,201.38	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,472,304.00	20,025,815.00	21.6%
5) TOTAL, REVENUES			16,472,304.00	20,025,815.00	21.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,000,000.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	91.00	New
5) Services and Other Operating Expenses		5000-5999	19,563,651.00	20,973,718.00	7.2%
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			21,563,651.00	20,973,809.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,091,347.00)	(947,994.00)	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,941,347.00)	(797,994.00)	-83.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,928,621.85	2,987,274.85	-62.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,928,621.85	2,987,274.85	-62.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,928,621.85	2,987,274.85	-62.3%
2) Ending Net Position, June 30 (E + F1e)			2,987,274.85	2,189,280.85	-26.7%
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	2,987,274.85	2,189,280.85	-26.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	276,811.00	277,397.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(60,475.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	15,966,599.00	19,598,418.00	22.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	289,369.00	150,000.00	-48.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,472,304.00	20,025,815.00	21.6%
TOTAL, REVENUES			16,472,304.00	20,025,815.00	21.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,000,000.00	0.00	-100.0%
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			2,000,000.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	91.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	91.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	232,949.00	230,000.00	-1.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	302,920.00	150,000.00	-50.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	19,027,782.00	20,593,718.00	8.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,563,651.00	20,973,718.00	7.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			21,563,651.00	20,973,809.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,472,304.00	20,025,815.00	21.6%
5) TOTAL, REVENUES			16,472,304.00	20,025,815.00	21.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		21,563,651.00	20,973,809.00	-2.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,563,651.00	20,973,809.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,091,347.00)	(947,994.00)	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,941,347.00)	(797,994.00)	-83.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,928,621.85	2,987,274.85	-62.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,928,621.85	2,987,274.85	-62.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,928,621.85	2,987,274.85	-62.3%
2) Ending Net Position, June 30 (E + F1e)			2,987,274.85	2,189,280.85	-26.7%
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	2,987,274.85	2,189,280.85	-26.7%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,278,748.38	1,305,768.00	2.1%
5) TOTAL, REVENUES			1,278,748.38	1,305,768.00	2.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,728,415.00	1,710,873.00	-1.0%
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			1,728,415.00	1,710,873.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(449,666.62)	(405,105.00)	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(449,666.62)	(405,105.00)	-9.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,654,875.28	12,205,208.66	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,875.28	12,205,208.66	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,654,875.28	12,205,208.66	-3.6%
2) Ending Net Position, June 30 (E + F1e)			12,205,208.66	11,800,103.66	-3.3%
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	12,205,208.66	11,800,103.66	-3.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,278,748.38	1,305,768.00	2.1%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,748.38	1,305,768.00	2.1%
TOTAL, REVENUES			1,278,748.38	1,305,768.00	2.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,728,415.00	1,710,873.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,728,415.00	1,710,873.00	-1.0%
TOTAL, EXPENSES			1,728,415.00	1,710,873.00	-1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,278,748.38	1,305,768.00	2.1%
5) TOTAL, REVENUES			1,278,748.38	1,305,768.00	2.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,728,415.00	1,710,873.00	-1.0%
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			1,728,415.00	1,710,873.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(449,666.62)	(405,105.00)	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(449,666.62)	(405,105.00)	-9.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,654,875.28	12,205,208.66	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,875.28	12,205,208.66	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,654,875.28	12,205,208.66	-3.6%
2) Ending Net Position, June 30 (E + F1e)			12,205,208.66	11,800,103.66	-3.3%
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	12,205,208.66	11,800,103.66	-3.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,800.00	62,574.00	6.4%
5) TOTAL, REVENUES			58,800.00	62,574.00	6.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	39,434.00	39,834.00	1.0%
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			39,434.00	39,834.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,366.00	22,740.00	17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			19,366.00	22,740.00	17.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	703,317.46	722,683.46	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,317.46	722,683.46	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			703,317.46	722,683.46	2.8%
2) Ending Net Position, June 30 (E + F1e)			722,683.46	745,423.46	3.1%
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	722,683.46	745,423.46	3.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	95.00	98.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,705.00	62,476.00	6.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,800.00	62,574.00	6.4%
TOTAL, REVENUES			58,800.00	62,574.00	6.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,434.00	39,834.00	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			39,434.00	39,834.00	1.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			39,434.00	39,834.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,800.00	62,574.00	6.4%
5) TOTAL, REVENUES			58,800.00	62,574.00	6.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		39,434.00	39,834.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			39,434.00	39,834.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,366.00	22,740.00	17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			19,366.00	22,740.00	17.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	703,317.46	722,683.46	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,317.46	722,683.46	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			703,317.46	722,683.46	2.8%
2) Ending Net Position, June 30 (E + F1e)			722,683.46	745,423.46	3.1%
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	722,683.46	745,423.46	3.1%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,984.09	17,883.24	18,880.02	17,575.09	17,475.93	18,439.92
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,984.09	17,883.24	18,880.02	17,575.09	17,475.93	18,439.92
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	145.47	143.62	145.47	141.89	141.75	141.89
c. Special Education-NPS/LCI	3.96	5.64	3.96	5.81	5.43	5.81
d. Special Education Extended Year	7.56	11.78	7.56	7.48	14.93	7.48
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	156.99	161.04	156.99	155.18	162.11	155.18
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,141.08	18,044.28	19,037.01	17,730.27	17,638.04	18,595.10
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			53,437,358.88	57,973,705.03	41,147,596.24	37,369,885.77	34,544,280.04	44,006,370.17	48,010,590.67	61,519,151.13
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		10,163,450.90	10,163,450.90	18,294,211.62	18,294,211.62	18,294,211.62	18,294,211.62	18,294,211.62	18,294,211.62
Property Taxes	8020-8079		4,114,935.87	3,737,551.53	3,595,122.98	8,659,537.72	18,920,840.40	17,353,718.98	22,473,959.13	3,943,197.39
Miscellaneous Funds	8080-8099		0.00	0.00	(904,408.67)	(3,180,978.92)	(359,858.99)	(1,360,296.88)	(1,105,801.94)	(1,105,801.94)
Federal Revenue	8100-8299		795,654.68	158,406.89	829,204.18	345,436.59	478,147.11	418,590.63	1,802,105.43	661,917.34
Other State Revenue	8300-8599		2,726,424.96	275,399.76	2,172,515.63	2,870,536.72	2,005,540.85	2,508,436.25	920,194.24	805,251.37
Other Local Revenue	8600-8799		5,109,495.87	571,636.33	1,521,906.11	1,554,314.67	1,701,128.96	1,562,281.19	4,254,853.10	2,195,383.73
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			22,909,962.28	14,906,445.41	25,508,551.85	28,543,058.40	41,040,009.95	38,776,941.79	46,639,521.58	24,794,159.51
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		794,767.96	15,692,771.24	15,085,007.51	15,723,938.61	15,038,256.45	15,256,428.05	15,225,260.68	15,022,672.77
Classified Salaries	2000-2999		2,222,274.69	3,552,304.01	3,448,069.73	3,335,496.72	3,418,884.14	4,023,442.92	3,481,424.70	3,393,867.91
Employee Benefits	3000-3999		7,538,952.25	9,469,215.39	9,517,775.47	9,614,895.63	8,995,754.62	9,748,435.84	9,141,434.86	9,262,835.06
Books and Supplies	4000-4999		130,519.92	303,046.26	493,575.35	471,071.91	365,305.76	483,073.74	375,057.25	445,568.02
Services	5000-5999		947,926.34	4,350,598.36	3,556,093.62	4,558,813.39	4,016,358.43	4,580,730.76	4,197,176.75	4,383,474.41
Capital Outlay	6000-6999		0.00	0.00	25,125.00	18,000.00	4,387.50	10,500.00	40,350.00	8,812.50
Other Outgo	7000-7499		66,174.97	339,618.94	185,615.64	171,447.87	213,972.92	295,109.98	295,256.88	366,968.64
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			11,700,616.13	33,707,554.20	32,311,262.32	33,893,664.13	32,052,919.82	34,397,721.29	32,755,961.12	32,884,199.31
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	9,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	24,865,657.62	10,000,000.00	5,000,000.00	4,000,000.00	3,000,000.00	1,000,000.00	150,000.00	150,000.00	200,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	394,855.77	(25,000.00)	(25,000.00)	25,000.00	25,000.00	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
Prepaid Expenditures	9330	350,000.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	511,324.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		26,130,837.43	10,327,000.00	4,975,000.00	4,025,000.00	3,025,000.00	975,000.00	125,000.00	125,000.00	175,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	22,411,847.73	11,000,000.00	3,000,000.00	1,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	499,915.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		28,911,763.19	17,000,000.00	3,000,000.00	1,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(2,780,925.76)	(6,673,000.00)	1,975,000.00	3,025,000.00	2,525,000.00	475,000.00	(375,000.00)	(375,000.00)	(325,000.00)
E. NET INCREASE/DECREASE (B - C + D)			4,536,346.15	(16,826,108.79)	(3,777,710.47)	(2,825,605.73)	9,462,090.13	4,004,220.50	13,508,560.46	(8,415,039.80)
F. ENDING CASH (A + E)			57,973,705.03	41,147,596.24	37,369,885.77	34,544,280.04	44,006,370.17	48,010,590.67	61,519,151.13	53,104,111.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		53,104,111.33	50,465,392.70	60,809,127.57	55,937,354.96				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	18,294,211.62	18,294,211.62	18,294,211.62	18,294,211.62	0.00	0.00	203,269,018.00	203,269,018.00
Property Taxes	8020-8079	11,870,961.11	22,357,887.57	4,619,096.89	(1,323,529.56)	0.00	0.00	120,323,280.01	120,323,280.00
Miscellaneous Funds	8080-8099	(1,775,762.91)	(1,270,509.56)	(358,360.19)	(2,145,038.00)	(1,500,000.00)	0.00	(15,066,818.00)	(15,066,818.00)
Federal Revenue	8100-8299	994,981.06	1,504,129.66	313,597.68	2,269,385.75	3,000,000.00	0.00	13,571,557.00	13,571,557.00
Other State Revenue	8300-8599	2,155,290.52	1,625,936.77	2,897,408.35	14,250,388.58	1,500,000.00	0.00	36,713,324.00	36,713,324.00
Other Local Revenue	8600-8799	1,449,385.31	1,340,697.30	2,164,735.97	2,075,462.46	1,500,000.00	0.00	27,001,281.00	27,001,281.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		32,989,066.71	43,852,353.36	27,930,690.32	33,420,880.85	4,500,000.00	0.00	385,811,642.01	385,811,642.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,194,093.31	15,100,591.19	15,038,256.45	1,564,810.21	1,100,000.00	0.00	155,836,854.43	155,836,854.43
Classified Salaries	2000-2999	3,944,224.87	3,427,222.88	3,610,675.20	3,235,821.23	600,000.00	0.00	41,693,709.00	41,693,709.00
Employee Benefits	3000-3999	9,469,215.39	9,274,975.08	9,517,775.47	15,848,932.26	4,000,000.00	0.00	121,400,197.32	121,400,197.32
Books and Supplies	4000-4999	459,820.19	525,080.15	444,817.90	2,004,208.60	1,000,000.00	0.00	7,501,145.05	7,501,145.07
Services	5000-5999	5,199,896.52	3,780,746.68	5,095,789.01	7,125,825.90	3,000,000.00	0.00	54,793,430.17	54,793,430.18
Capital Outlay	6000-6999	76,387.50	32,362.50	58,087.50	90,987.50	10,000.00	0.00	375,000.00	375,000.00
Other Outgo	7000-7499	824,147.56	1,027,640.01	617,061.40	3,481,362.19	0.00	0.00	7,884,377.00	7,884,377.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00	150,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		35,167,785.34	33,168,618.49	34,382,462.93	33,501,947.89	9,710,000.00	0.00	389,634,712.97	389,634,713.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(2,000.00)	9,000.00	0.00	9,000.00	
Accounts Receivable	9200-9299	100,000.00	100,000.00	500,000.00	165,657.62	500,000.00	0.00	24,865,657.62	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(60,000.00)	60,000.00	80,000.00	64,855.77	350,000.00	0.00	394,855.77	
Prepaid Expenditures	9330	0.00	0.00	0.00	(350,000.00)	350,000.00	0.00	350,000.00	
Other Current Assets	9340	0.00	0.00	0.00	350,999.93	160,324.11	0.00	511,324.04	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		40,000.00	160,000.00	580,000.00	229,513.32	1,369,324.11	0.00	26,130,837.43	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	500,000.00	500,000.00	(1,000,000.00)	(88,152.27)	5,000,000.00	0.00	22,411,847.73	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(6,000,000.00)	6,000,000.00	0.00	6,000,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	347,025.29	152,890.17	0.00	499,915.46	
SUBTOTAL		500,000.00	500,000.00	(1,000,000.00)	(5,741,126.98)	11,152,890.17	0.00	28,911,763.19	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(460,000.00)	(340,000.00)	1,580,000.00	5,970,640.30	(9,783,566.06)	0.00	(2,780,925.76)	
E. NET INCREASE/DECREASE (B - C + D)		(2,638,718.63)	10,343,734.87	(4,871,772.61)	5,889,573.26	(14,993,566.06)	0.00	(6,603,996.72)	(3,823,071.00)
F. ENDING CASH (A + E)		50,465,392.70	60,809,127.57	55,937,354.96	61,826,928.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								46,833,362.16	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			61,826,928.22	50,738,225.96	35,884,283.35	25,633,609.55	19,760,184.39	28,380,731.70	43,132,619.02	49,122,975.23
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		7,770,849.40	7,770,849.40	13,987,528.92	13,987,528.92	13,987,528.92	27,728,220.42	13,987,528.92	13,987,528.92
Property Taxes	8020-8079		4,197,234.57	3,812,305.00	3,667,029.80	8,832,724.79	19,299,252.50	17,700,795.74	22,923,437.34	4,022,062.40
Miscellaneous Funds	8080-8099		0.00	(941,301.90)	(1,882,603.80)	(1,255,069.20)	(1,255,069.20)	(1,255,069.20)	(1,255,069.20)	(1,255,069.20)
Federal Revenue	8100-8299		743,347.61	147,993.46	774,692.25	322,727.68	446,714.05	391,071.95	1,683,634.80	618,402.69
Other State Revenue	8300-8599		268,707.03	2,970,679.12	2,370,856.38	3,089,279.28	3,627,350.18	3,950,473.35	1,081,929.99	963,628.49
Other Local Revenue	8600-8799		54,501.80	5,452,774.77	1,531,687.95	1,575,030.46	4,773,604.78	1,570,052.73	1,234,350.31	2,184,181.96
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,034,640.41	19,213,299.85	20,449,191.50	26,552,221.93	40,879,381.23	50,085,544.99	39,655,812.16	20,520,735.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		797,578.84	15,748,272.34	15,138,359.11	15,779,549.94	15,091,442.71	15,310,385.92	15,279,108.32	15,075,803.91
Classified Salaries	2000-2999		2,266,433.13	3,622,891.23	3,516,585.74	3,401,775.80	3,486,820.20	4,103,392.06	3,550,603.49	3,461,306.88
Employee Benefits	3000-3999		7,736,311.01	9,717,105.62	9,766,936.93	9,866,599.55	9,231,250.33	10,003,635.65	9,380,744.27	9,505,322.54
Books and Supplies	4000-4999		133,900.60	310,895.64	506,359.73	483,273.42	374,767.76	495,586.11	384,771.83	457,108.93
Services	5000-5999		940,197.00	4,315,123.82	3,527,097.43	4,521,641.09	3,983,609.27	4,543,379.75	4,162,953.21	4,347,731.81
Capital Outlay	6000-6999		0.00	0.00	25,125.00	18,000.00	4,387.50	10,500.00	40,350.00	8,812.50
Other Outgo	7000-7499		0.00	405,793.90	185,615.58	171,448.14	213,972.53	295,109.87	295,256.52	366,968.87
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			11,874,420.58	34,120,082.55	32,666,079.52	34,242,287.94	32,386,250.30	34,761,989.36	33,093,787.64	33,223,055.44
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	9,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,450,820.00	8,224,524.27	4,112,261.11	3,289,808.89	2,467,356.67	822,452.22	123,367.53	123,367.53	164,490.04
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	350,000.00	(22,160.01)	(22,160.01)	22,160.01	22,160.01	(22,160.01)	(22,160.01)	(22,160.01)	(22,160.01)
Prepaid Expenditures	9330	350,000.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	160,324.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		21,320,144.11	8,554,364.26	4,090,101.10	3,311,968.90	2,489,516.68	800,292.21	101,207.52	101,207.52	142,330.03
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	30,160,820.00	14,803,286.35	4,037,261.01	1,345,754.68	672,875.83	672,875.83	672,875.83	672,875.83	672,875.83
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	152,890.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		36,313,710.17	20,803,286.35	4,037,261.01	1,345,754.68	672,875.83	672,875.83	672,875.83	672,875.83	672,875.83
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(14,993,566.06)	(12,248,922.09)	52,840.09	1,966,214.22	1,816,640.85	127,416.38	(571,668.31)	(571,668.31)	(530,545.80)
E. NET INCREASE/DECREASE (B - C + D)			(11,088,702.26)	(14,853,942.61)	(10,250,673.80)	(5,873,425.16)	8,620,547.31	14,751,887.32	5,990,356.21	(13,232,865.98)
F. ENDING CASH (A + E)			50,738,225.96	35,884,283.35	25,633,609.55	19,760,184.39	28,380,731.70	43,132,619.02	49,122,975.23	35,890,109.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		35,890,109.25	43,348,583.19	63,300,232.59	66,539,381.22				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	27,728,220.42	27,728,220.42	27,728,220.42	13,987,528.92	0.00	0.00	210,379,754.00	210,379,754.00
Property Taxes	8020-8079	12,108,381.70	22,805,039.95	4,711,484.48	(1,350,002.66)	0.00	0.00	122,729,745.61	122,729,745.60
Miscellaneous Funds	8080-8099	(2,196,370.88)	(1,098,185.11)	(1,098,185.11)	(1,098,185.77)	(1,098,186.43)	0.00	(15,688,365.00)	(15,688,365.00)
Federal Revenue	8100-8299	929,570.60	1,405,248.10	327,863.74	2,120,195.22	2,767,895.18	0.00	12,679,357.33	12,679,357.33
Other State Revenue	8300-8599	3,587,006.73	1,007,304.55	2,749,210.26	10,318,974.50	1,000,000.00	0.00	36,985,399.86	36,985,399.87
Other Local Revenue	8600-8799	1,462,778.62	2,157,173.24	1,719,189.44	941,584.39	1,000,000.00	0.00	25,656,910.45	25,656,910.44
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		43,619,587.19	54,004,801.15	36,137,783.23	24,920,094.60	3,669,708.75	0.00	392,742,802.25	392,742,802.24
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,247,830.72	15,153,997.91	15,091,442.71	1,570,338.90	1,103,896.03	0.00	156,388,007.36	156,388,007.36
Classified Salaries	2000-2999	4,022,599.89	3,495,324.64	3,682,422.31	3,300,117.99	611,924.19	0.00	42,522,197.55	42,522,197.54
Employee Benefits	3000-3999	9,717,105.62	9,517,780.37	9,766,936.93	16,263,831.11	4,104,717.19	0.00	124,578,277.12	124,578,277.12
Books and Supplies	4000-4999	471,730.26	538,680.56	456,339.39	2,056,120.61	1,025,901.73	0.00	7,695,436.57	7,695,436.56
Services	5000-5999	5,157,496.86	3,749,918.69	5,054,238.23	6,944,430.94	3,098,829.55	0.00	54,346,647.65	54,346,647.67
Capital Outlay	6000-6999	76,387.50	32,362.50	58,087.50	90,987.49	10,000.01	0.00	375,000.00	375,000.00
Other Outgo	7000-7499	824,147.62	1,027,640.24	617,061.30	3,481,362.43	0.00	0.00	7,884,377.00	7,884,377.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00	150,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		35,517,298.47	33,515,704.91	34,726,528.37	33,857,189.47	9,955,268.70	0.00	393,939,943.25	393,939,943.25
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(2,000.00)	9,000.00	0.00	9,000.00	
Accounts Receivable	9200-9299	82,245.02	82,245.02	411,227.13	136,245.41	411,229.18	0.00	20,450,820.02	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(53,183.97)	53,183.97	70,911.96	57,488.13	310,239.93	0.00	349,999.98	
Prepaid Expenditures	9330	0.00	0.00	0.00	(350,000.00)	350,000.00	0.00	350,000.00	
Other Current Assets	9340	0.00	0.00	0.00	160,324.11	0.00	0.00	160,324.11	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		29,061.05	135,428.99	482,139.09	2,057.65	1,080,469.11	0.00	21,320,144.11	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	672,875.83	672,875.83	(1,345,754.68)	(118,631.55)	6,728,773.38	0.00	30,160,820.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(6,000,000.00)	6,000,000.00	0.00	6,000,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	152,890.17	0.00	0.00	152,890.17	
SUBTOTAL		672,875.83	672,875.83	(1,345,754.68)	(5,965,741.38)	12,728,773.38	0.00	36,313,710.17	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(643,814.78)	(537,446.84)	1,827,893.77	5,967,799.03	(11,648,304.27)	0.00	(14,993,566.06)	
E. NET INCREASE/DECREASE (B - C + D)		7,458,473.94	19,951,649.40	3,239,148.63	(2,969,295.84)	(17,933,864.22)	0.00	(16,190,707.06)	(1,197,141.01)
F. ENDING CASH (A + E)		43,348,583.19	63,300,232.59	66,539,381.22	63,570,085.38				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,636,221.16	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	156,839,349.20	301	0.00	303	156,839,349.20	305	2,899,435.85		307	153,939,913.35	309
2000 - Classified Salaries	41,198,569.48	311	196,357.48	313	41,002,212.00	315	2,238,369.50		317	38,763,842.50	319
3000 - Employee Benefits	115,864,824.59	321	3,851.98	323	115,860,972.61	325	2,956,721.30		327	112,904,251.31	329
4000 - Books, Supplies Equip Replace. (6500)	10,714,484.00	331	690,556.00	333	10,023,928.00	335	2,226,723.88		337	7,797,204.12	339
5000 - Services. . . & 7300 - Indirect Costs	54,781,731.91	341	170,634.08	343	54,611,097.83	345	17,617,171.25		347	36,993,926.58	349
				TOTAL	378,337,559.64	365			TOTAL	350,399,137.86	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	115,145,997.02	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,826,641.42	380
3. STRS.	3101 & 3102	32,276,036.35	382
4. PERS.	3201 & 3202	3,338,269.78	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,644,322.94	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	29,997,063.50	385
7. Unemployment Insurance.	3501 & 3502	62,472.03	390
8. Workers' Compensation Insurance.	3601 & 3602	2,038,492.93	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		195,329,295.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		458,451.01	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		194,870,844.96	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.61%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.61%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	350,399,137.86
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	155,836,854.43	301	0.00	303	155,836,854.43	305	2,960,700.00		307	152,876,154.43	309
2000 - Classified Salaries	41,693,709.00	311	184,571.00	313	41,509,138.00	315	2,341,802.00		317	39,167,336.00	319
3000 - Employee Benefits	121,400,197.32	321	5,022.00	323	121,395,175.32	325	3,057,213.00		327	118,337,962.32	329
4000 - Books, Supplies Equip Replace. (6500)	7,501,145.07	331	0.00	333	7,501,145.07	335	1,796,813.00		337	5,704,332.07	339
5000 - Services. . . & 7300 - Indirect Costs	53,690,627.18	341	0.00	343	53,690,627.18	345	19,971,668.00		347	33,718,959.18	349
				TOTAL	379,932,940.00	365			TOTAL	349,804,744.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	116,450,179.43	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,999,789.00	380
3. STRS.	3101 & 3102	34,481,361.00	382
4. PERS.	3201 & 3202	3,938,038.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,776,915.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	33,550,451.00	385
7. Unemployment Insurance.	3501 & 3502	66,067.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,070,764.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	205,333,564.43	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	514,635.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	204,818,929.43	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	58.55%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%	
2. Percentage spent by this district (Part II, Line 15)	58.55%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	349,804,744.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	**Goals**	**Functions**	**Objects**	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	399,963,393.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,404,930.07
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	8,341.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,157,446.05
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,510,138.00
4. Other Transfers Out	All	9200	7200-7299	5,485,405.30
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,317,331.02
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				378,241,132.44

Section II - Expenditures Per ADA	**2025-26 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	18,044.28
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,961.83

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	374,272,141.23	20,288.22
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	374,272,141.23	20,288.22
B. Required effort (Line A.2 times 90%)	336,844,927.11	18,259.40
C. Current year expenditures (Line I.E and Line II.B)	378,241,132.44	20,961.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 12,543,054.67

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 301,359,688.60

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 15,122,833.49

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 2,580,845.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,313,985.33
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,073,163.82
9. Carry-Forward Adjustment (Part IV, Line F)	2,769,341.36
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,842,505.18
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	204,945,401.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,115,364.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,201,662.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,290,965.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,341.67
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,774,455.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	327,062.83
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	30,272,200.48
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,805,234.23
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,653,665.46
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,279,752.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,860,195.75
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	362,534,302.48
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.26%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.02%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	19,073,163.82
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,206,584.35
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.83%) times Part III, Line B19); zero if negative	2,769,341.36
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.83%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,769,341.36
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,769,341.36

Approved indirect cost rate:	4.83%
Highest rate used in any program:	4.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,417,329.70	165,057.02	4.83%
01	3182	473,195.56	22,855.35	4.83%
01	3310	3,671,425.32	177,329.84	4.83%
01	3311	18,662.13	901.00	4.83%
01	3312	479,782.79	23,173.92	4.83%
01	3327	232,872.27	11,247.73	4.83%
01	3410	575,641.53	27,803.49	4.83%
01	3550	501,308.39	24,213.20	4.83%
01	4035	504,297.00	24,357.55	4.83%
01	4124	1,070,573.96	50,501.22	4.72%
01	4127	261,854.44	12,514.00	4.78%
01	4201	179,435.74	8,666.94	4.83%
01	4203	376,802.48	18,199.00	4.83%
01	6266	501,593.36	24,226.00	4.83%
01	6385	128,912.24	6,226.56	4.83%
01	6387	1,227,373.51	59,282.14	4.83%
01	6500	40,046,429.20	1,934,242.46	4.83%
01	6520	474,087.00	22,898.00	4.83%
01	6546	1,078,794.09	52,105.75	4.83%
01	6762	4,372,391.31	211,186.50	4.83%
01	6770	2,655,500.68	26,555.00	1.00%
01	7220	353,338.24	17,043.50	4.82%
01	7311	8,000.00	386.40	4.83%
01	7399	479,998.78	23,183.94	4.83%
01	7412	599,975.71	28,978.00	4.83%
01	7435	5,824,578.91	281,327.16	4.83%
01	7810	89,669.11	4,331.02	4.83%
01	8150	10,801,764.46	521,725.22	4.83%
01	9010	10,931,477.08	39,155.83	0.36%
11	6391	9,133,595.52	441,152.66	4.83%
12	5025	587,127.73	28,358.27	4.83%
12	5160	52,234.10	2,522.90	4.83%
12	6040	25,376.33	1,225.67	4.83%
12	6105	3,238,164.61	156,403.35	4.83%
12	6160	160,324.34	7,743.66	4.83%
12	7810	214,891.73	10,379.27	4.83%
13	5310	7,627,626.54	368,414.00	4.83%
13	5320	232,569.21	11,233.00	4.83%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,572,038.82	2,572,038.82
2. State Lottery Revenue	8560	3,473,454.00		1,365,240.00	4,838,694.00
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)		3,473,454.00	0.00	3,937,278.82	7,410,732.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,365,941.04		0.00	2,365,941.04
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,107,512.96		0.00	1,107,512.96
4. Books and Supplies	4000-4999	0.00		1,893,837.83	1,893,837.83
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,473,454.00	0.00	1,893,837.83	5,367,291.83
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	2,043,440.99	2,043,440.99
D. COMMENTS:					

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

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	308,525,480.00	2.88%	317,421,134.60	0.98%	320,545,023.51
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,660,434.00	1.16%	10,783,760.83	1.08%	10,900,271.62
4. Other Local Revenues	8600-8799	9,309,166.00	-2.28%	9,097,006.75	0.00%	9,097,006.75
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(67,202,704.00)	1.46%	(68,187,130.83)	3.03%	(70,254,026.00)
6. Total (Sum lines A1 thru A5c)		261,292,376.00	2.99%	269,114,771.35	0.44%	270,288,275.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,771,565.00		127,765,716.07
b. Step & Column Adjustment				1,830,173.49		1,890,085.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,163,977.58		(1,760,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,771,565.00	3.23%	127,765,716.07	0.10%	127,895,801.81
2. Classified Salaries						
a. Base Salaries				24,396,781.00		25,672,035.24
b. Step & Column Adjustment				487,935.62		513,440.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				787,318.62		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,396,781.00	5.23%	25,672,035.24	2.00%	26,185,475.94
3. Employee Benefits	3000-3999	77,841,080.32	5.54%	82,153,436.60	2.33%	84,070,660.86
4. Books and Supplies	4000-4999	1,527,302.07	3.18%	1,575,870.28	2.76%	1,619,364.31
5. Services and Other Operating Expenditures	5000-5999	28,788,486.61	-2.65%	28,025,477.38	9.06%	30,564,575.61
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,940,180.00	0.00%	8,940,180.00	0.00%	8,940,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,720,318.00)	1.95%	(4,812,160.05)	1.73%	(4,895,517.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		260,720,077.00	3.37%	269,495,555.52	1.88%	274,555,540.98

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		572,299.00		(380,784.17)		(4,267,265.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,692,383.81		30,264,682.81		29,883,898.64
2. Ending Fund Balance (Sum lines C and D1)		30,264,682.81		29,883,898.64		25,616,633.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00		362,013.00		362,013.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,213,628.00		17,703,687.34		13,204,243.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,689,041.81		11,818,198.30		12,050,376.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,264,682.81		29,883,898.64		25,616,633.54
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,689,041.81		11,818,198.30		12,050,376.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,689,041.81		11,818,198.30		12,050,376.97

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Unrestricted

Certificated

2027/28		2028/29	
Reduce 16.0 Certificated FTE for Declining Enrollment	**(1,760,000.00)**	Reduce 16.0 Certificated FTE for Declining Enrollment	**(1,760,000.00)**
Development Block Grant SSPDBG (resource code 6019) to Unrestricted General Fund	**1,998,447.71**		
Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	**440,056.30**		
Transfer Summer School hourly salaries from Unrestricted General Fund to Title I (resource 3010)	**1,009,934.57**		
Transfer Pupil Support FTE from Local Grant (Resource Code 9010 to Unrestricted General Fund	**475,539.00**		
Total	**2,163,977.58**	**Total**	**(1,760,000.00)**

Classified

2027/28		2028/29	
Transfer Biligual Para-Educators and other hourly classified salaries from Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	**787,318.62**		
Total	**787,318.62**	**Total**	**-**

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,571,557.00	-6.57%	12,679,357.33	1.07%	12,815,448.66
3. Other State Revenues	8300-8599	26,052,890.00	0.57%	26,201,639.04	0.52%	26,337,894.08
4. Other Local Revenues	8600-8799	17,692,115.00	-6.40%	16,559,903.69	0.00%	16,559,903.69
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	67,202,704.00	1.46%	68,187,130.83	3.03%	70,254,026.00
6. Total (Sum lines A1 thru A5c)		124,519,266.00	-0.72%	123,628,030.89	1.89%	125,967,272.43
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,065,289.43		28,622,291.29
b. Step & Column Adjustment				480,979.44		427,834.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,923,977.58)		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,065,289.43	-10.74%	28,622,291.29	1.15%	28,950,125.65
2. Classified Salaries						
a. Base Salaries				17,296,928.00		16,850,162.30
b. Step & Column Adjustment				345,938.56		337,003.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(792,704.26)		(1,622.22)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,296,928.00	-2.58%	16,850,162.30	1.99%	17,185,543.34
3. Employee Benefits	3000-3999	43,559,117.00	-2.60%	42,424,840.52	2.08%	43,308,317.29
4. Books and Supplies	4000-4999	5,973,843.00	2.44%	6,119,566.28	5.29%	6,443,217.73
5. Services and Other Operating Expenditures	5000-5999	26,004,943.57	1.22%	26,321,170.29	2.76%	27,046,772.13
6. Capital Outlay	6000-6999	350,000.00	0.00%	350,000.00	0.00%	350,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,000.00	0.00%	47,000.00	0.00%	47,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,617,515.00	2.54%	3,709,357.05	2.25%	3,792,714.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		128,914,636.00	-3.47%	124,444,387.73	2.15%	127,123,690.69
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,395,370.00)		(816,356.84)		(1,156,418.26)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,964,049.31		16,568,679.31		15,752,322.47
2. Ending Fund Balance (Sum lines C and D1)		16,568,679.31		15,752,322.47		14,595,904.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	16,568,679.31		15,752,322.47		14,595,904.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,568,679.31		15,752,322.47		14,595,904.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Restricted

Certificated			
2027/28		**2028/29**	
Transfer Teacher FTE from one-Time Student Support & Professional Development Block Grant SSPDBG (resource code 6019) to Unrestricted General Fund	**(1,998,447.71)**		
Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	**(440,056.30)**		
Transfer Summer School hourly salaries from Unrestricted General Fund to Title I (resource 3010)	**(1,009,934.57)**		
Transfer Pupil Support FTE from Local Grant (Resource Code 9010 to Unrestricted General Fund	**(475,539.00)**		
		Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants (21st Century Community Learning Centers, After School Education and Safety & others, etc.)	**(100,000.00)**
Total	**(3,923,977.58)**	**Total**	**(100,000.00)**

Classified			
2027/28		**2028/29**	
Transfer Biligual Para-Educators salaries from restricted resource 7435 (Learning Recovery Emergency Block Grant) to Unrestricted	**(787,318.62)**		
Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants (A-G Grant, Workability & others)	**(5,385.64)**	Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants (A-G Grant, Workability & others)	**(1,622.22)**
Total	**(792,704.26)**	**Total**	**(1,622.22)**

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	308,525,480.00	2.88%	317,421,134.60	0.98%	320,545,023.51
2. Federal Revenues	8100-8299	13,571,557.00	-6.57%	12,679,357.33	1.07%	12,815,448.66
3. Other State Revenues	8300-8599	36,713,324.00	0.74%	36,985,399.87	0.68%	37,238,165.70
4. Other Local Revenues	8600-8799	27,001,281.00	-4.98%	25,656,910.44	0.00%	25,656,910.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		385,811,642.00	1.80%	392,742,802.24	0.89%	396,255,548.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				155,836,854.43		156,388,007.36
b. Step & Column Adjustment				2,311,152.93		2,317,920.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,760,000.00)		(1,860,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,836,854.43	0.35%	156,388,007.36	0.29%	156,845,927.46
2. Classified Salaries						
a. Base Salaries				41,693,709.00		42,522,197.54
b. Step & Column Adjustment				833,874.18		850,443.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,385.64)		(1,622.22)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,693,709.00	1.99%	42,522,197.54	2.00%	43,371,019.28
3. Employee Benefits	3000-3999	121,400,197.32	2.62%	124,578,277.12	2.25%	127,378,978.15
4. Books and Supplies	4000-4999	7,501,145.07	2.59%	7,695,436.56	4.77%	8,062,582.04
5. Services and Other Operating Expenditures	5000-5999	54,793,430.18	-0.82%	54,346,647.67	6.01%	57,611,347.74
6. Capital Outlay	6000-6999	375,000.00	0.00%	375,000.00	0.00%	375,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,987,180.00	0.00%	8,987,180.00	0.00%	8,987,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,102,803.00)	0.00%	(1,102,803.00)	0.00%	(1,102,803.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		389,634,713.00	1.10%	393,939,943.25	1.96%	401,679,231.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,823,071.00)		(1,197,141.01)		(5,423,683.36)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		50,656,433.12		46,833,362.12		45,636,221.11
2. Ending Fund Balance (Sum lines C and D1)		46,833,362.12		45,636,221.11		40,212,537.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00		362,013.00		362,013.00
b. Restricted	9740	16,568,679.31		15,752,322.47		14,595,904.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,213,628.00		17,703,687.34		13,204,243.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,689,041.81		11,818,198.30		12,050,376.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,833,362.12		45,636,221.11		40,212,537.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,689,041.81		11,818,198.30		12,050,376.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,689,041.81		11,818,198.30		12,050,376.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17,575.09		17,182.09		16,797.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		389,634,713.00		393,939,943.25		401,679,231.67
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		389,634,713.00		393,939,943.25		401,679,231.67
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,689,041.39		11,818,198.30		12,050,376.95
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,689,041.39		11,818,198.30		12,050,376.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(466,308.18)	0.00	(1,042,673.84)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	422,587.74	0.00	456,393.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	960.00	0.00	206,633.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,760.44	0.00	379,647.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	36,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	466,308.18	(466,308.18)	1,042,673.84	(1,042,673.84)	150,000.00	150,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(526,760.00)	0.00	(1,102,803.00)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	476,910.00	0.00	454,096.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	221,131.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,750.00	0.00	427,576.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	2,100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	36,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	526,760.00	(526,760.00)	1,102,803.00	(1,102,803.00)	150,000.00	150,000.00		

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):	17,575
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	20,618	20,625		
Charter School				
Total ADA	**20,618**	**20,625**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	19,659	19,666		
Charter School				
Total ADA	**19,659**	**19,666**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	18,870	18,880		
Charter School		0		
Total ADA	**18,870**	**18,880**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	18,440			
Charter School	0			
Total ADA	**18,440**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 17,575

District's Enrollment Standard Percentage Level: 1.0%

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.

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	20,174	20,471		
Charter School				
Total Enrollment	**20,174**	**20,471**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	19,797	20,001		
Charter School				
Total Enrollment	**19,797**	**20,001**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	19,668	19,488		
Charter School				
Total Enrollment	**19,668**	**19,488**	**0.9%**	**Met**
Budget Year (2026-27)				
District Regular	19,000			
Charter School				
Total Enrollment	**19,000**			

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	18,896	20,471	
Charter School		0	
Total ADA/Enrollment	**18,896**	**20,471**	**92.3%**
Second Prior Year (2024-25)			
District Regular	18,420	20,001	
Charter School	0		
Total ADA/Enrollment	**18,420**	**20,001**	**92.1%**
First Prior Year (2025-26)			
District Regular	17,984	19,488	
Charter School			
Total ADA/Enrollment	**17,984**	**19,488**	**92.3%**
		Historical Average Ratio:	92.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.7%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	17,575	19,000		
Charter School	0			
Total ADA/Enrollment	**17,575**	**19,000**	**92.5%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	17,182	18,525		
Charter School				
Total ADA/Enrollment	**17,182**	**18,525**	**92.8%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	16,797	18,062		
Charter School				
Total ADA/Enrollment	**16,797**	**18,062**	**93.0%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Our school sites are implementing a robust attendance recovery program during 2025/26 and the years after to increase the district's ADA ratio.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	19,037.01	18,595.10	18,149.06	17,732.03
b.	Prior Year ADA (Funded)		19,037.01	18,595.10	18,149.06
c.	Difference (Step 1a minus Step 1b)		(441.91)	(446.04)	(417.03)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.32%)	(2.40%)	(2.30%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		289,683,788.00	308,525,480.00	317,421,135.00
b1.	COLA percentage		4.31%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		12,485,371.26	9,440,879.69	10,601,865.91
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.99%	.66%	1.04%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.99% to 2.99%**	**-0.34% to 1.66%**	**0.04% to 2.04%**

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)	117,964,000.00	120,323,280.00	122,729,746.00	125,184,341.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	304,162,384.00	323,592,298.00	333,109,500.00	336,865,100.00
District's Projected Change in LCFF Revenue:		6.39%	2.94%	1.13%
LCFF Revenue Standard		**0.99% to 2.99%**	**-0.34% to 1.66%**	**0.04% to 2.04%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The district is estimating a COLA increase of 2.1% in comparison to the 2025/26 COLA of 2.3%. The district conducted a robust outreach effort, resulting in its UPP projected to be certified at 69.99% for 2025-26. This is a nearly 10% increase from the prior year. This new UPP projected certification has impacted ESUHSD’s projected revenue beginning in 25/26. Because UPP funding is based upon a three-year rolling average, the full benefit of the 69.99% certification will not be realized until 2027-28.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	215,031,478.07	245,307,412.18	87.7%
Second Prior Year (2024-25)	230,303,139.89	261,269,559.73	88.1%
First Prior Year (2025-26)	220,037,724.95	253,302,360.34	86.9%
		Historical Average Ratio:	87.6%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.6% to 90.6%**	**84.6% to 90.6%**	**84.6% to 90.6%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	226,009,426.32	260,570,077.00	86.7%	Met
1st Subsequent Year (2027-28)	235,591,187.91	269,345,555.52	87.5%	Met
2nd Subsequent Year (2028-29)	238,151,938.61	274,405,540.98	86.8%	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):	1.99%	.66%	1.04%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.01% to 11.99%**	**-9.34% to 10.66%**	**-8.96% to 11.04%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.01% to 6.99%	-4.34% to 5.66%	-3.96% to 6.04%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	12,404,930.07		
Budget Year (2026-27)	13,571,557.00	9.40%	Yes
1st Subsequent Year (2027-28)	12,679,357.33	(6.57%)	Yes
2nd Subsequent Year (2028-29)	12,815,448.66	1.07%	No

Explanation:
(required if Yes)

2026-27 The district has budgeted for a one-time Title I Carryover of $1.1 million in 2026/27 2027-28 The district reduced its revenue because it exhausted its carryover.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	42,313,767.70		
Budget Year (2026-27)	36,713,324.00	(13.24%)	Yes
1st Subsequent Year (2027-28)	36,985,399.87	.74%	No
2nd Subsequent Year (2028-29)	37,238,165.70	.68%	No

Explanation:
(required if Yes)

2026-27 Reduction of one-time Student Support & PD Discretionary Block Grant and Learning Recovery Emergency Block Grant funds.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	27,644,706.52		
Budget Year (2026-27)	27,001,281.00	(2.33%)	No
1st Subsequent Year (2027-28)	25,656,910.44	(4.98%)	Yes
2nd Subsequent Year (2028-29)	25,656,910.44	0.00%	No

Explanation:
(required if Yes)

2027-28 The District has two local grants that will expire in 2026/27

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

First Prior Year (2025-26)	10,714,484.00		
Budget Year (2026-27)	7,501,145.07	(29.99%)	Yes
1st Subsequent Year (2027-28)	7,695,436.56	2.59%	No
2nd Subsequent Year (2028-29)	8,062,582.04	4.77%	No

Explanation: (required if Yes)

2026-27 The district had to reduce its expenses in this category because the Arts and Music block grant expired, and the waiver to spend Prop 28 funds on supplies expired June 30, 2026

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

First Prior Year (2025-26)	55,824,405.75		
Budget Year (2026-27)	54,793,430.18	(1.85%)	No
1st Subsequent Year (2027-28)	54,346,647.67	(.82%)	No
2nd Subsequent Year (2028-29)	57,611,347.74	6.01%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2025-26)	82,363,404.29		
Budget Year (2026-27)	77,286,162.00	(6.16%)	Met
1st Subsequent Year (2027-28)	75,321,667.64	(2.54%)	Met
2nd Subsequent Year (2028-29)	75,710,524.80	.52%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	66,538,889.75		
Budget Year (2026-27)	62,294,575.25	(6.38%)	Met
1st Subsequent Year (2027-28)	62,042,084.23	(.41%)	Met
2nd Subsequent Year (2028-29)	65,673,929.78	5.85%	Met

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

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

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

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

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

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

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? **No**

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
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)	374,163,424.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	374,163,424.00	11,224,902.72	11,500,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	11,168,236.00	11,885,367.00	11,998,902.81
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	11,168,236.00	11,885,367.00	11,998,902.81
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	372,274,542.10	396,178,908.26	399,963,393.53
	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)	372,274,542.10	396,178,908.26	399,963,393.53
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

[1]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.

[2]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)	8,241,975.70	245,407,412.42	N/A	Met
Second Prior Year (2024-25)	(25,090,162.36)	261,994,559.73	9.6%	Not Met
First Prior Year (2025-26)	(20,122,994.79)	253,452,360.34	7.9%	Not Met
Budget Year (2026-27) (Information only)	572,299.00	260,720,077.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment, while a reduction-in-force plan was developed and implemented for the fiscal year 2026-27 to address the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 17,730

District's Fund Balance Standard Percentage Level: 1.0%

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

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

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	58,940,177.88	67,047,564.42	N/A	Met
Second Prior Year (2024-25)	61,450,938.95	74,905,540.96	N/A	Met
First Prior Year (2025-26)	47,936,742.87	49,815,378.60	N/A	Met
Budget Year (2026-27) (Information only)	29,692,383.81			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	61,826,928.22	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	17,575	17,182	16,797
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	389,634,713.00	393,939,943.25	401,679,231.67
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	389,634,713.00	393,939,943.25	401,679,231.67

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,689,041.39	11,818,198.30	12,050,376.95
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**11,689,041.39**	**11,818,198.30**	**12,050,376.95**

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.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,689,041.81	11,818,198.30	12,050,376.97
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	11,689,041.81	11,818,198.30	12,050,376.97
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard **(Section 10B, Line 7):**	**11,689,041.39**	**11,818,198.30**	**12,050,376.95**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

We are using the one-time Student Support and PD Block Grant and the Learning Recovery Emergency Block Grant for ongoing general fund expenditures. The district is planning to use LCFF funds to continue funding these expenditures.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(76,057,436.00)			
Budget Year (2026-27)	(67,202,704.00)	(8,854,732.00)	(11.6%)	Not Met
1st Subsequent Year (2027-28)	(68,187,130.83)	984,426.83	1.5%	Met
2nd Subsequent Year (2028-29)	(70,404,026.00)	2,216,895.17	3.3%	Met
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	150,000.00			
Budget Year (2026-27)	150,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	150,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	150,000.00	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 AB 602 revenues have a projected increase for 2026/27, which has enabled the district to reduce its contribution to resource 6500 (Special Ed). The district implemented the Fiscal Solvency Plan for 2026/27, which enabled it to reduce contributions to the resource code 8150 (Restricted Routine Maintenance).

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	16	21/86XX	21/74XX	670,128,643
Supp Early Retirement Program	5	01/8011	01/3901	11,049,241
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,899,913
Other Long-term Commitments (do not include OPEB):				
OPEB BONDS	9	21/86XX	21/74XX	21,150,000
TOTAL:				706,227,797

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	95,492,659	102,503,418	97,819,418	98,952,608
Supp Early Retirement Program	2,849,749	2,849,749	2,849,749	1,249,997
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
OPEB BONDS	2,510,138	2,560,180	2,613,838	2,665,580
Total Annual Payments:	100,852,546	107,913,347	103,283,005	102,868,185
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	Increase in General Obligation Bonds

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — Yes

b. Do benefits continue past age 65? — Yes

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

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

	Self-Insurance Fund	Governmental Fund
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	0	11,800,104

4. OPEB Liabilities

a. Total OPEB liability	71,301,827.00
b. OPEB plan(s) fiduciary net position (if applicable)	13,616,075.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	57,685,752.00
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	6/30/2024

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	5,648,000.00	5,611,000.00	6,125,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,763,953.00	3,962,773.00	3,866,911.00
d. Number of retirees receiving OPEB benefits	210.00	210.00	210.00

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)

Yes

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	1,333,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	22,170,474.00	22,613,883.00	23,066,161.00
b. Amount contributed (funded) for self-insurance programs	22,170,474.00	22,613,883.00	23,066,161.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	1,076.20	1,033.40	1,017.40	1,001.40

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	May 21, 2026
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	May 07, 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:	Jun 18, 2026
4.	Period covered by the agreement: Begin Date:	End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

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

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

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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	602.07	572.24	572.24	572.24

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: **May 21, 2026**

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

If Yes, date of Superintendent and CBO certification: **May 07, 2026**

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

If Yes, date of budget revision board adoption: **Jun 18, 2026**

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits			
	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases			

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	74.05	65.05	65.05	65.05

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 18, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
6/9/2026 12:11:52 PM 43-69427-0000000

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

East Side Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

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

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

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

SACS Web System - SACS V15
6/9/2026 12:08:25 PM 43-69427-0000000

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

East Side Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided.	**Passed**
CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

EAST SIDE
Silicon Valley
HIGH SCHOOL DISTRICT