Rocklin Unified School District

2026-27

Adopted Budget Report

May 2026

Introduction

Rocklin Unified School District Adopted Budget Report for fiscal year 2026-27 is attached for review and approval of the Board of Trustees. On or before July 1 of each year, the governing board of each school district shall accomplish the following: Hold a public hearing conducted in accordance with Ed Code Section 42103 on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Ed Code Section 42126.

2026-27 Adopted Budget Financial Report

The Adopted Budget Report provides a financial projection of the district's revenues and expenditures for the upcoming fiscal year, along with forecasts for the two subsequent fiscal years. School districts' annual budgets are largely shaped by data, formulas, and policies established through the state budget process.

A key challenge in budget development is the timing: districts must prepare their budgets and underlying assumptions before the state budget is finalized. To address this uncertainty, the district bases its assumptions on the state budget information available at the time of budget preparation and projections from School Services of California.

The Adopted Budget Report is due to the Placer County Office of Education no later than July 1, 2026.

The accompanying Adopted Budget Financial Report includes projections and assumptions based on the best available information at the time of reporting. While many of the included documents are state-mandated, the report also features district-level documents that offer additional financial insights. Key components include:

- Budget assumptions
- Multi-year financial projections
- Cash flow reports

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory cost-of-living adjustments (COLAs) for the budget year and two subsequent years:

Description	2026-27	2027-28	2028-29
LCFF COLAs (2026-27 Governor's Budget)	2.41%	3.06%	3.34%
LCFF COLAs (2026-27 May Revise)	4.31%	3.06%	3.34%

2026-27 Governor's Proposed Budget Factors

Governor Newsom released the May Revision to the 2026–27 State Budget reflecting an improved General Fund revenue outlook compared to the proposed January Budget, driven largely by stronger-than-anticipated personal income tax collections. While the May Revision balances the budget for 2026–27, the Administration continues to emphasize the state's fiscal challenges across multiple years and the need for ongoing spending and revenue solutions.

The revised Proposition 98 Guarantee for TK-14 education is calculated to be $124.9 billion in 2024–25, $125.1 billion in 2025–26, and $127.1 billion in 2026–27. These revised 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 over the Governor's January Budget proposal. The May Revision maintains a $3.9 billion Prop. 98 withholding, down from $5.6 billion in the Governor's January Budget.

Additional highlights from the 2026-27 Governor's May Revision are:

LCFF 'Super-COLA' and Special Education

- Provides a 4.31% "super-COLA" for the Local Control Funding Formula (LCFF), combining the statutory 2.87% COLA with an additional $906.7 million discretionary allocation, resulting in a $2.2 billion total increase for LEAs.
- Includes a 2.87% COLA for other categorical programs, including Special Education, Child Nutrition, and the LCFF Equity Multiplier.
- Proposes an additional $1.8 billion in ongoing Prop. 98 General Fund for Special Education (above the $509 million proposed in January), increasing the special education base rate to $1,340 per ADA.

Paid Pregnancy Leave

- Proposes requiring all TK–12 LEAs to provide employees with up to 14 weeks of paid leave for pregnancy and pregnancy-related disabilities beginning in 2026–27, with associated costs intended to be covered by the additional LCFF "super-COLA" funding.

Student Support and Discretionary Block Grant

- Includes $5 billion in one-time Prop. 98 General Fund for a discretionary block grant, apportioned on an ADA basis (approximately $900 per student using 2025–26 statewide ADA), nearly doubling the $2.8 billion proposed in January.

Literacy and Mathematics Instruction

- Provides a one-time $428.8 million increase to extend the Literacy Coaches and Reading Specialists Grant Program through June 30, 2031, for all current grantees.
- Includes $60 million in one-time Prop. 98 General Fund for the Mathematics Professional Learning Partnership to expand services and extend the initiative.

- Provides $5 million ongoing for the Sacramento County Office of Education to support continued statewide use of the Multitudes literacy screener at no cost to LEAs.

Teacher Preparation and Professional Development

- Provides $30 million in one-time Prop. 98 General Fund for teacher residency programs, National Board certification, and grow-your-own educator programs.
- Includes $16.2 million ongoing federal IDEA funds for $20,000 grants to prospective special education teachers.
- Provides $15 million in one-time Prop. 98 General Fund to expand school leadership programs through the 21st Century California School Leadership Academy (21CSLA).

Other Investments

- Provides an additional $2.8 million ongoing Prop. 98 General Fund to fully fund universal school meals in 2026–27.
- Includes $50 million one-time to continue support for the Multi-Tiered Systems of Support (MTSS) framework.
- Provides $30 million one-time for grants to LEAs to support students experiencing homelessness.
- Maintains the $3.9 billion Prop. 98 withholding, down from $5.6 billion in the January Budget. The Legislature has opposed any withholding of Prop. 98 funds.
- Proposes an additional $1.6B deposit into the Public Schools System Stabilization Account (PSSA) above the calculated $8.7 required amount. This would bring the total balance to $10.3B.

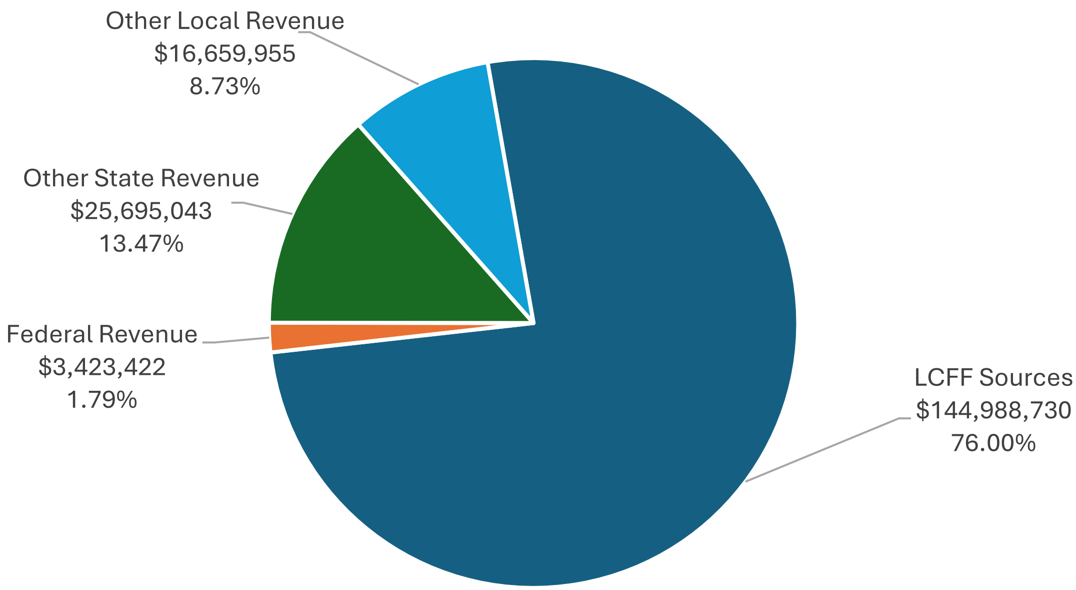
The May Revision’s improved revenue picture provides meaningful additional resources for TK–12 education, particularly through the LCFF super-COLA and significant special education base rate increases. However, the continued Prop. 98 withholding, costs embedded within the LCFF for new mandates such as paid pregnancy leave, and the one-time nature of the block grant require districts to maintain a cautious approach to multi-year planning. Our LEA will continue to monitor final state budget negotiations and adjust as needed to ensure fiscal stability while supporting student needs.

Business Services
2026-27 Adopted Budget Financial Report
May 27, 2026

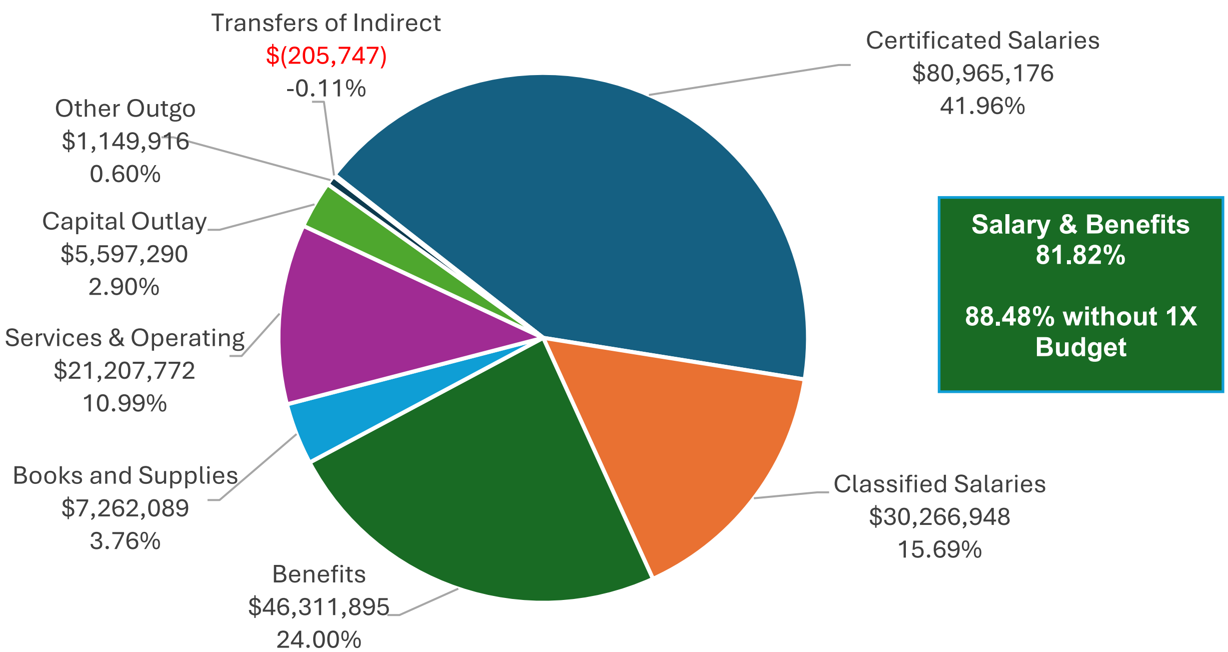
Comparison of the 2025-26 Estimated Actuals to the 2026-2027 Adopted Budget

	2025-26 Estimated Actuals			2026-27 Adopted Budget			Variance		
Revenues	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	137,439,027	3,508,292	140,947,319	141,265,356	3,723,374	144,988,730	3,826,329	215,082	4,041,411
Federal Revenue	0	3,617,848	3,617,848	0	3,423,422	3,423,422	0	(194,426)	(194,426)
Other State Revenue	3,912,086	19,986,229	23,898,315	3,929,800	21,765,243	25,695,043	17,714	1,779,014	1,796,728
Other Local Sources	6,022,278	9,805,203	15,827,481	4,599,119	12,060,836	16,659,955	(1,423,159)	2,255,633	832,474
Total Revenues	**147,373,391**	**36,917,572**	**184,290,963**	**149,794,275**	**40,972,875**	**190,767,150**	**2,420,884**	**4,055,303**	**6,476,187**
Expenditures									
Certificated Salaries	61,963,113	19,441,383	81,404,496	60,283,727	20,681,449	80,965,176	(1,679,386)	1,240,066	(439,320)
Classified Salaries	17,925,717	11,799,570	29,725,287	17,373,852	12,893,096	30,266,948	(551,865)	1,093,526	541,661
Employee Benefits	25,077,332	18,130,287	43,207,619	26,442,253	19,869,642	46,311,895	1,364,921	1,739,355	3,104,276
Books and Supplies	4,272,444	6,169,266	10,441,710	2,484,340	4,777,749	7,262,089	(1,788,104)	(1,391,517)	(3,179,621)
Other Services & Operating Exp.	13,611,203	8,468,729	22,079,932	14,440,493	6,767,279	21,207,772	829,290	(1,701,450)	(872,160)
Capital Outlay	4,476,329	1,503,319	5,979,648	2,480,222	3,117,068	5,597,290	(1,996,107)	1,613,749	(382,358)
Other Outgo	103,549	1,146,091	1,249,640	3,825	1,146,091	1,149,916	(99,724)	0	(99,724)
Transfers of Indirect	(3,251,464)	3,087,081	(164,383)	(3,280,936)	3,075,189	(205,747)	(29,472)	(11,892)	(41,364)
Total Expenditures	**124,178,223**	**69,745,726**	**193,923,949**	**120,227,776**	**72,327,563**	**192,555,339**	**(3,950,447)**	**2,581,837**	**(1,368,610)**
Surplus/(Deficit)	**23,195,168**	**(32,828,154)**	**(9,632,986)**	**29,566,499**	**(31,354,688)**	**(1,788,189)**	**6,371,331**	**1,473,466**	**604,719**
Transfers In/Other Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Other Uses	0	0	0	0	0	0	0	0	0
Contributions	(31,665,088)	31,665,088	0	(32,463,166)	32,463,166	0	(798,078)	798,078	0
Net Increase/(Decrease) in Fund Balance	**(8,469,920)**	**(1,163,066)**	**(9,632,986)**	**(2,896,667)**	**1,108,478**	**(1,788,189)**	**(1,383,641)**	**1,966,252**	**582,609**
Beginning Balance	43,346,242	11,436,235	54,782,477	34,876,322	10,273,169	45,149,491	(8,469,920)	(1,163,066)	(9,632,986)
Ending Balance	**34,876,322**	**10,273,169**	**45,149,491**	**31,979,655**	**11,381,647**	**43,361,302**	**4,085,064**	**(5,740,858)**	**(1,655,792)**
Components of Fund Balance									
Revolving/Stores/ Prepaids	711,856	850	712,706	657,688	0	657,688	(54,168)	(850)	(55,018)
Restricted	0	10,272,319	10,272,319	0	11,381,647	11,381,647	0	1,109,328	1,109,328
Committed	16,063,830	0	16,063,830	12,902,830	0	12,902,830	(3,161,000)	0	(3,161,000)
Assigned	204,219	0	204,219	257,945	0	257,945	53,726	0	53,726
Reserve for Economic Uncertainty - 3%	5,817,718	0	5,817,718	5,776,660	0	5,776,660	(41,058)	0	(41,058)
Unassigned REU Fund Balance:	**12,078,699**	**0**	**12,078,699**	**12,384,532**	**0**	**12,384,532**	**305,833**	**0**	**305,833**
Unassigned %			***6.23%***			***6.43%***			***0.20%***

Revenues



Expenditures



Revenue Summary:

Unrestricted/ Restricted	2025-26 Estimated Actuals A	2026-27 Adopted Budget B	Variance B-A
LCFF Sources	140,947,319	144,988,730	4,041,411
Federal Revenue	3,617,848	3,423,422	(194,426)
Other State Revenue	23,898,315	25,695,043	1,796,728
Other Local Revenue	15,827,481	16,659,955	832,474
Other Sources/Uses	0	0	0
Total Revenues	**184,290,963**	**190,767,150**	**6,476,187**

Local Control Funding Formula (LCFF)

Total LCFF revenue is projected to increase by $4,041,411 in fiscal year 2026-27. The LCFF base revenue is expected to rise by $3,269,938 reflecting the application of the 2.87% Cost Of Living Adjustment (COLA). The 4.31% "super-COLA" included in the Governor's May Revision, which combines the statutory 2.87% COLA with an additional discretionary allocation of $906.7 million statewide was not available at the time Adopted Budget was prepared. The additional funding will be reflected in the 45 Day Revision prepared after the final budget is adopted by the state in June.

The supplemental portion of LCFF is projected to increase by $556,392, driven by an increase in the district's Unduplicated Pupil Percentage (UPP). This percentage, based on counts of socioeconomically disadvantaged students, English learners, and foster/homeless youth rose from the prior year. This amount is included in our LCAP goals and projected expenditures.

Restricted LCFF revenue increased by $215,082. These funds are received as part of the Special Education Local Plan Area's special education portion of local property taxes and are allocated to districts in accordance with its allocation plan.

Federal Revenue

Federal revenue for the district is projected to decrease by $194,426 in fiscal year 2026–27. Key decreases include reductions in Title I, Part A ($23,840), Title II, Part A Supporting Effective Instruction ($51,983), Title III Immigrant Student Program ($20,789), and Title III English Learner Program ($10,618). Other Every Student Succeeds Act programs are projected to decrease by $45,509.

Special Education federal revenue is expected to decrease slightly, with IDEA Entitlement funds declining by $50,421 due to updated projections. Carl Perkins Career and Technical Education funding remains flat. All other remaining federal revenue adjustments result in a net increase of $8,734.

Other State Revenue

Other state revenue is projected to increase by $1,796,728 in 2026–27 compared to the 2025–26 estimated actuals. The three most significant increases are $2.2M in One-Time funding from state grants, $522,718 in Expanded Learning Opportunities Program (ELOP) and $385,934 from STRS-on-Behalf revenues. The One-Time funding currently mirrors the 2025-26 Student Support and Professional Development Discretionary Block Grant and provides districts broad flexibility. The increase in ELOP is due to an increase in per-pupil funding for Tier 2 participants, and the increase to STRS-on-Behalf is due to state mandated funding.

These increases were offset by decreases in Career Technical Education Incentive Grant (CTEIG) carryover funding of $944,942, Universal Pre-K of $91,376, Learning Communities School Success Program (LCSSP) of $81,630, Literacy Screening Grant of $73,399 and $85,600 of the Bridge Grant. The CTEIG grant will be adjusted based on the timing of year-end expenses and updated allocations. The LCSSP, Literacy Screening and Bridge grants were all one time grants that were not budgeted for in 2026-27.

All remaining adjustments across various programs result in a net decrease of $34,977.

Other Local Sources

Other local sources are anticipated to increase by $832,474 when compared to the estimated actuals for 2025–26. The most notable increase is $672,457 of projected growth in Special Education revenues due to the state providing additional funding in the 2026-27 fiscal year. At the time Adopted Budget was prepared we used the proposed per pupil rate included in the Governor’s January Budget, of $999 per ADA. It has since been increased in the proposed May Revise to be $1,340 per ADA. This will be reflected in the 45 Day Revision prepared after the final budget is adopted by the state in June.

The remaining increase is driven by growth in interest earnings, local grants, and other locally generated revenues, partially offset by the non-recurrence of certain one-time local revenue sources from the prior year.

Expenditure Summary:

Unrestricted/ Restricted	2025-26 Estimated Actuals A	2026-27 Adopted Budget B	Variance B-A
Certificated Salaries	81,404,496	80,965,176	(439,320)
Classified Salaries	29,725,287	30,266,948	541,661
Benefits	43,207,619	46,311,895	3,104,276
Books and Supplies	10,441,710	7,262,089	(3,179,621)
Services & Operating	22,079,932	21,207,772	(872,160)
Capital Outlay	5,979,648	5,597,290	(382,358)
Other Outgo	1,249,640	1,149,916	(99,724)
Transfer Out	0	0	0
Transfers of Indirect	(164,383)	(205,747)	(41,364)
Total Expenditures	**193,923,949**	**192,555,339**	**(1,368,610)**

Salaries & Benefits

The budget for salaries and benefits is projected to increase by $3,206,617 in 2026–27. Certificated salaries are projected to decrease by $439,320, reflecting adjustments in staffing levels, net of step-and-column advancements and the savings realized from the Supplemental Early Retirement Program (SERP) net of the payment due for the program. Classified salaries are projected to increase by $541,661 due to step-and-column advancements and staffing additions.

Benefits are projected to increase by $3,104,276, driven primarily by increases in health and welfare costs reflecting a negotiated increase in annual contribution rates and the full-year impact of staffing changes.

Books and Supplies

In fiscal year 2026–27, expenses for Books and Supplies are projected to be $3,179,621 lower than the estimated actuals for fiscal year 2025–26. The decrease is primarily driven in one-time projects that occurred in 2025-26 that are not expected in 2026-27. These one-time projects include:

- Technology equipment replacement in the amount of $1,516,219, primarily for the replacement of one-on-one Chromebooks, and other technology related costs.
- One-Time Safety and Facilities Projects in the amount of $623,581 for materials and supplies associated with said projects.
- Kitchen Infrastructure and Training (KIT) in the amount of $280,330. This grant expired in 2025-26 and final expenditures were made.

In addition, the following funding sources have reduced budgets since carryover funds have not been projected or are not budgeted until received. These programs include:

- Prop 28: $331,438
- CTEIG: $859,118
- Library: $120,580
- All Title Grants: $131,907
- The Children and Youth Behavioral Health Initiative 9CYBHI): $88,694
- Universal Pre-K: $79, 073
- PTC Donations: $40,616

Offsetting these reductions are increases due to additional one-time grants or additional projects requiring anticipated material and supplies purchases. These resources include:

- Lottery: $786,456 for budgeted curriculum adoption anticipated for 2026-27.
- Site allocations: $52,874 budgeted in anticipated carryover of current year allocations.
- Supplemental funds: $92,253 in additional supplemental site funds.

The remaining variances are due to adjustments in other grant activity.

Services & Operating

Service and operating expenditures are projected to decrease by $872,160 in fiscal year 2026–27. These reductions are due to the following:

- Ongoing Maintenance: $546,974 – Reducing contract costs to known activity for the 2026-27 fiscal year.
- Special Education: $529,496 – Non-Public Agency costs have been reduced as staffing is projected to cover needs.
- CYBHI: $359,048 – Grant expired in 2025-26.
- Capacity Grant: $96,834 – Grant expired.
- CTEIG: $88,548.
- PTC Donations: $86,810 – Budgeted for when received.
- Lottery Funds: $62,970 – Reduced expenses for budgeted curriculum adoption.
- Educator Effectiveness: $37,078 – Grant expired in 2025-26.

These decreases were offset by increases from various programs including:

- Supplemental Activity: $1,047,569 – the spending of projected carryover, along with an increase in supplemental funding.
- One-time Facilities: $254,400 – Increased for planned facilities upgrades.

The remaining variances are due to small fluctuations in other various funding sources. These revisions reflect the district's continued efforts to align expenditures with operational needs, address staffing gaps, and support critical site and program services.

Capital Outlay

The Capital Outlay budget is projected to decrease by $382,358 in fiscal year 2027.

The Most significant decreases are:

- Unrestricted funds: $1.1M from the Whitney High field turf being completed.
- One-Time facilities: $920,375 due to many projects budgeted in fiscal year 2025-26.
- KIT: Grant expired in 2025-26
- CTEIG: $58,301 – future capital outlay projects will be budgeted when planned for.

Transfers of Indirect

Transfers of indirect increased by $41,364 due to adjustments in restricted resources and the higher indirect cost rate for the district in the 2026–27 fiscal year.

Multi-Year Projections (MYP)

The Multi-Year Projection (MYP) has been prepared utilizing assumptions from the Department of Finance (DOF) outlined in the Governor's Budget and School Services of California's dartboard. Enrollment estimates are based on demographic data and historical trends. Utilizing these assumptions, the MYP demonstrates the District anticipates it will be able to meet its financial obligations for the current and two subsequent fiscal years. However, it is important to note that these multi-year projections are built using a complex set of financial assumptions which are constantly changing. While actual allocations will certainly differ from those contained in the MYP, the MYP is an important tool to utilize in multi-year planning and decision making.

Planning Factors for 2026-27 and beyond include the following:

The district used the following planning factors to build budget projections for 2026-27, 2027-28 and 2028-29.

Planning Factors	2026-27	2027-28	2028-29
Dept of Finance Statutory COLA	2.87%	3.06%	3.34%
Funded ADA *	11,085.79	11,023.40	10,929.01
Funded ADA Rate*	96.03%	96.03%	96.03%
3-Yr Rolling Average UPP (Unduplicated Pupil %)	27.57%	28.09%	28.09%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.40%	26.90%	26.10%
SUI Employer Rates	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$190.00	$190.00	$190.00
Lottery – Prop. 20 per ADA	$82.00	$82.00	$82.00
Mandate Block Grant for Districts: K-8 per ADA	$40.03	$41.25	$42.63

Planning Factors	2026-27	2027-28	2028-29
Mandate Block Grant for Districts: 9-12 per ADA	$78.32	$80.72	$83.42
California Consumer Price Index	3.08%	2.75%	2.68%
Minimum Wage	$17.40	$17.90	$18.40

**Calculated using LCFF calculator*

Multi-Year Projections	Projected 2026-27	Projected 2027-28	Projected 2028-29
Total Revenues	**190,767,150**	**186,489,628**	**190,309,559**
Total Expenditures	**192,555,339**	**191,413,239**	**200,173,933**
Surplus/(Deficit)	(1,788,189)	(4,923,611)	(9,864,374)
Beginning Fund Balance	45,149,491	43,361,302	38,437,691
Ending Fund Balance (EFB)	**43,361,302**	**38,437,691**	**28,573,317**
Components of Ending Fund Balance (EFB)			
Nonspendable	657,688	657,688	657,688
Restricted	11,381,647	9,191,085	6,716,052
Committed	12,902,830	13,227,698	11,550,424
Unrestricted and Non-committed %	**9.57%**	**8.03%**	**4.82%**
Assigned	257,945	310,397	361,537
Reserve for Economic Uncertainty (REU) - 3%	5,776,660	5,742,397	6,005,218
Unassigned Funds	12,384,532	9,308,426	3,282,398
Unassigned EFB %	**6.43%**	**4.86%**	**1.64%**

Assumptions used for 2026-27 and beyond include the following:

2026-27

- Overall enrollment is estimated to decline from 2025/26 to 2026/27, consistent with demographic trends. From 11,536 to 11,370.
- The current year ADA was used in calculating the LCFF revenue along with a 2.87% COLA. The LCFF is estimated to increase by approximately $3.8M. Proportionality requires an increase in funding for supplemental services based on the 3-year average UPC % increasing to 27.57%.
- A decrease of 19.75 FTE from 2025-26, 9 FTE of certificated staff and 11 FTE of classified staff related to the projected decline in enrollment.
- The costs of all bargaining units' settlements are included, specifically the .3% salary increase, the 1.2% benefit increase (based on the cost of 1% for each unit) and the

mid-year 1% salary increase for eligible bargaining units.

- Step-and-column salary advancements for eligible certificated and classified employees, partially offset by retirement savings.
- Increase for benefits related to payment 1 of 5 for the SERP program.
- A contribution to RRMA of approximately $5.5M to meet the 3% set-aside requirement.
- The contribution to support special education and mental health is projected to increase significantly due to the increased AB 602 base rate and rising costs. Total contribution estimated at approximately $28M.
- Contribution of $188K to JROTC Program.
- Net contribution of approximately $1.3M to Home-to-School and Special Education Transportation, after applying new transportation funding of $2.2M and continuing LCFF transportation funding of $257K.
- Increase utility costs by 8% for estimated rate increases.
- Instructional Materials decreased by $3.2M from 2025-26 Estimated Actuals. The decrease is due to one-time purchases including $1.2M on one-to-one Chromebooks, $316K on other one-time technology purchases, $623K on one-time facilities purchases, and $859K in CTEIG purchases over budgeted expenses in 2026/27.
- Services & Operating costs are projected to decrease by $872K from Estimated Actuals. The decrease is the result of lower projected expenses related to one-time facilities spending, offset by an increase in utilities.
- Included State on Behalf STRS contribution and expenditures of $8.2M.
- Unrestricted Fund Balance is projected to decrease by $2.9M (based on current assumptions, before salary settlement with all units).

2027-28

- Overall enrollment is projected to decline. From 11,370 to 11,246.
- The ADA is projected to decrease modestly. A COLA of 3.06% was included in the estimate, increasing funding by approximately $3.6M. Proportionality requires an increase in funding for supplemental services based on 3-year average UPC %.
- No compensation increases are included, other than step/column and pension cost.
- Increase for step/column costs for eligible employees of approximately $2.2M, net of retirement savings.
- Increase for benefits related to payment 2 of 5 for the SERP program.
- Increase in fuel and material costs.
- Reversed one-time expenditures and revenues from prior year.
- Increase in contribution to support special education and mental health of approximately $3.7M (total contribution of $31.9M).
- Contribution of approximately $195K to JROTC program.
- Net contribution of approximately $1.3M to Home-to-School and Special Education Transportation, after applying new funding and continuing LCFF transportation funding.

- Increase utility costs by 5% for estimated rate increases.
- Included State on Behalf STRS contribution and expenditures of $8.2M.
- Unrestricted Fund Balance is projected to decrease by approximately $2.7M (based on current assumptions, before salary settlement with all units).

2028-29

- Overall enrollment is projected to decline. From 11,246 to 11,172.
- The ADA is projected to remain generally consistent. A COLA of 3.34% was included in the estimate, increasing funding by approximately $3.6M. Proportionality requires an increase in funding of $188K for supplemental services based on 3 yr. average UPC % of 28.09%.
- No compensation increases are included, other than step/column and pension cost.
- Increase for step/column costs for eligible employees of approximately $2.3M, net of retirement savings.
- Increase for benefits related to payment 3 of 5 for the SERP program.
- Increase in fuel and material costs.
- Increase in contribution to support special education and mental health of $3.8M (total special education contribution of $35.7M).
- Contribution of $198K to JROTC program.
- Net contribution of $1.3M to Home-to-School and Special Education Transportation after applying new funding of $2.3M and continuing LCFF transportation funding.
- Included State on Behalf STRS contribution and expenditures of $8.2M.
- Unrestricted Fund Balance is projected to decrease by approximately $7.4M (based on current assumptions, before salary settlement with all units).

Other Funds

Fund Number and Description		Beginning Fund Balance	Projected Net Budget Activity	Projected Fund Balance June 30, 2027
08	Student Activity Funds (ASB)	2,276,032	0	2,276,032
13	Cafeteria	14,564,562	1,754,764	16,319,326
14	Deferred Maintenance	1,899,008	(61,821)	1,837,187
25	Capital Facilities Fund	25,425,472	(8,691,941)	16,733,531
35	County School Facilities Funds	0	0	0
40	Special Reserve for Capital Outlay	19,157,515	(3,178,860)	15,978,655
49	Mello-Roos Capital Projects	7,432,035	547,740	7,979,775
51	Bond Interest & Redemption	15,325,295	0*	15,325,295

Fund Number and Description		Beginning Fund Balance	Projected Net Budget Activity	Projected Fund Balance June 30, 2027
52	Mello-Roos Debt Service	5,631,352	532,140	6,163,492
71	Retiree Benefit Fund	685,895	0	685,895

*Net Budget Activity received during the close out of fiscal year

Student Activity Fund (08)

This fund is used to account for associated student body (ASB) activities. This fund is projected to have an ending balance of $2,276,032 with no net change anticipated for the 2026–27 fiscal year.

Cafeteria Fund (13)

The Cafeteria Fund is established to account for the Student Nutrition Program. This fund is projecting an ending balance of $16,319,326. The projected net increase of $1,754,764 reflects continued growth in meal participation and state/federal reimbursement rates under the Universal Meals Program.

Deferred Maintenance Fund (14)

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. This fund is projecting an ending balance of $1,837,187. We anticipate spending approximately $62K on deferred maintenance projects during the 2026–27 fiscal year.

Capital Facilities Fund (25)

This fund is used to account for developer fees collected and expended for school facilities. The fund is expected to have an ending balance of $16,733,531. The decrease in fund balance of $8,691,941 reflects ongoing capital projects as part of the Capital Facilities Program that was board approved in April 2024. Projects include HVAC replacements, portable replacements, and other facility improvements at district sites. Developer fee revenue continues to partially offset project expenditures.

County Schools Facilities Funds (35)

There is no planned ending fund balance for Fund 35 as we do not plan on receiving any School Facilities Program (SFP) funds during the 2026–27 fiscal year.

Special Reserve Fund for Capital Outlay Projects (40)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes and to account for other revenues specifically for capital projects. This fund holds the remaining proceeds of the Lot 49 sale, the OPSC reimbursement for a portion of the construction of Quarry Trail Elementary School, and other capital project funds. The fund is estimated to have an ending balance of $15,978,655. Total expenditures for capital outlay projects are projected to be approximately $3.9M during 2026–27.

Mello-Roos Capital Projects Fund (49)

This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts. This fund is estimated to have an ending balance of $7,979,775. Revenues are estimated at $330K and expenditures at $1.8M. A major driver of the expenses *is* $1 million budgeted for the Twin Oaks portables. The net impact increases the projected fund balance by $547K.

Bond Interest and Redemption Fund (51)

This fund is used for the repayment of bonds issued for the School District. The County Auditor maintains control over the District's Bond Interest and Redemption Fund. This fund is estimated to have an ending balance of approximately $15M, consistent with prior year's activity.

Mello-Roos Debt Service Fund (52)

This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts. This fund is estimated to have an ending balance of $6,163,492. Activity is consistent with the scheduled debt service payments, with an increase in fund balance due to assessed value growth in the community facilities districts.

Retiree Benefit Fund (71)

This fund is used to account separately for amounts held for employees' retirement benefit payments. The fund balance is estimated to be $685,895 after retiree benefit payments are remitted to SIG.

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: 2615 Sierra Meadows Dr. Rocklin, CA 95677

Date: May 22, 2026

Public Hearing:

Place: 2615 Sierra Meadows Dr. Rocklin, CA 95677

Date: May 27, 2026

Time: 6:30 PM

Adoption Date: June 10, 2026

Signed: [signature]

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Michelle Sutherland Title: Board Clerk

Contact person for additional information on the budget reports:

Name: Mario da Costa

Title: Director of Fiscal Services

Telephone: (916) 630-2236

E-mail: mdacosta@rocklinusd.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)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/10/2026**	
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:

Schools Insurance Group

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

Signature (Original signature required)

Signature of Clerk/Secretary of the Governing Board

06/10/2026
Date of Meeting (Format: MM/DD/YYYY)

Michelle Sutherland
Printed Name

Board Clerk
Title

For additional information on this certification, please contact:

Mario da Costa
Name

Director of Fiscal Services
Title

mdacosta@rocklinusd.org
Email

(916) 630-2236
Telephone

G = General Ledger Data; S = Supplemental Data

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

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
A. REVENUES									
1) LCFF Sources		8010-8099	137,439,027.00	3,508,292.00	140,947,319.00	141,265,356.00	3,723,374.00	144,988,730.00	2.9%
2) Federal Revenue		8100-8299	0.00	3,617,848.00	3,617,848.00	0.00	3,423,422.00	3,423,422.00	-5.4%
3) Other State Revenue		8300-8599	3,912,086.00	19,986,229.00	23,898,315.00	3,929,800.00	21,765,243.00	25,695,043.00	7.5%
4) Other Local Revenue		8600-8799	6,022,278.00	9,805,203.00	15,827,481.00	4,599,119.00	12,060,836.00	16,659,955.00	5.3%
5) TOTAL, REVENUES			147,373,391.00	36,917,572.00	184,290,963.00	149,794,275.00	40,972,875.00	190,767,150.00	3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,963,113.00	19,441,383.00	81,404,496.00	60,283,727.00	20,681,449.00	80,965,176.00	-0.5%
2) Classified Salaries		2000-2999	17,925,717.00	11,799,570.00	29,725,287.00	17,373,852.00	12,893,096.00	30,266,948.00	1.8%
3) Employee Benefits		3000-3999	25,077,332.00	18,130,287.00	43,207,619.00	26,442,253.00	19,869,642.00	46,311,895.00	7.2%
4) Books and Supplies		4000-4999	4,279,444.00	6,163,574.00	10,443,018.00	2,484,340.00	4,777,749.00	7,262,089.00	-30.5%
5) Services and Other Operating Expenditures		5000-5999	13,604,203.00	8,474,421.00	22,078,624.00	14,440,493.00	6,767,279.00	21,207,772.00	-3.9%
6) Capital Outlay		6000-6999	4,476,329.00	1,503,319.00	5,979,648.00	2,480,222.00	3,117,068.00	5,597,290.00	-6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	103,549.00	1,146,091.00	1,249,640.00	3,825.00	1,146,091.00	1,149,916.00	-8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,251,464.00)	3,087,081.00	(164,383.00)	(3,280,936.00)	3,075,189.00	(205,747.00)	25.2%
9) TOTAL, EXPENDITURES			124,178,223.00	69,745,726.00	193,923,949.00	120,227,776.00	72,327,563.00	192,555,339.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,195,168.00	(32,828,154.00)	(9,632,986.00)	29,566,499.00	(31,354,688.00)	(1,788,189.00)	-81.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,469,920.00)	(1,163,066.00)	(9,632,986.00)	(2,896,667.00)	1,108,478.00	(1,788,189.00)	-81.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%
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)			43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			34,876,322.00	10,273,169.00	45,149,491.00	31,979,655.00	11,381,647.00	43,361,302.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	20,500.00	0.00	20,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	691,356.00	850.00	692,206.00	637,188.00	0.00	637,188.00	-7.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,273,169.00	10,273,169.00	0.00	11,381,647.00	11,381,647.00	10.8%
c) Committed									
Stabilization Arrangements		9750	5,817,718.00	0.00	5,817,718.00	5,776,660.00	0.00	5,776,660.00	-0.7%
Other Commitments		9760	10,246,112.00	0.00	10,246,112.00	7,126,170.00	0.00	7,126,170.00	-30.5%
Textbook Adoption & Instructional Materials	0000	9760	*1,932,298.00*		*1,932,298.00*			*0.00*	
Site Discretionary, Donations & Student Funds	0000	9760	*414,399.00*		*414,399.00*			*0.00*	
Technology	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
1:1 Student Device Refresh	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Attendance Mitigation	0000	9760	*837,267.00*		*837,267.00*			*0.00*	
Facility Use & Repair	0000	9760	*1,295,454.00*		*1,295,454.00*			*0.00*	
SELF Reassessment for SAMs Insurance	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
One-Time District Safety and Facility Projects	0000	9760	*2,930,222.00*		*2,930,222.00*			*0.00*	
District Share of Bus Grant Funded Buses (8)	0000	9760	*336,472.00*		*336,472.00*			*0.00*	
Textbook Adoption & Instructional Materials	0000	9760			*0.00*	*1,560,131.00*		*1,560,131.00*	
Site Discretionary, Donations & Student Funds	0000	9760			*0.00*	*415,889.00*		*415,889.00*	
Technology	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
1:1 Student Device Refresh	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Attendance Mitigation	0000	9760			*0.00*	*837,267.00*		*837,267.00*	
Facility Use & Repair	0000	9760			*0.00*	*1,476,411.00*		*1,476,411.00*	
SELF Reassessment for SAMs Insurance	0000	9760			*0.00*	*1,500,000.00*		*1,500,000.00*	

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
District Share of Bus Grant Funded Buses (8)	0000	9760			*0.00*	*336,472.00*		*336,472.00*	
d) Assigned									
Other Assignments		9780	204,219.00	0.00	204,219.00	257,945.00	0.00	257,945.00	26.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,817,718.00	0.00	5,817,718.00	5,776,660.00	0.00	5,776,660.00	-0.7%
Unassigned/Unappropriated Amount		9790	12,078,699.00	(850.00)	12,077,849.00	12,384,532.00	0.00	12,384,532.00	2.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	61,610,379.00	(11,650,442.65)	49,959,936.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	165,772.00	0.00	165,772.00				
b) in Banks		9120	5,409.47	0.00	5,409.47				
c) in Revolving Cash Account		9130	20,500.00	0.00	20,500.00				
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	57,354.87	238,127.85	295,482.72				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	134,145.00	0.00	134,145.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	774,305.13	850.00	775,155.13				
8) Other Current Assets		9340	.06	0.00	.06				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			62,767,865.53	(11,411,464.80)	51,356,400.73				
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	1,760,587.66	16,199.14	1,776,786.80				
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	30.00	0.00	30.00				
6) TOTAL, LIABILITIES			1,760,617.66	16,199.14	1,776,816.80				

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
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)			61,007,247.87	(11,427,663.94)	49,579,583.93				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	56,118,924.00	0.00	56,118,924.00	57,608,326.00	0.00	57,608,326.00	2.7%
Education Protection Account State Aid - Current Year		8012	23,292,239.00	0.00	23,292,239.00	25,591,789.00	0.00	25,591,789.00	9.9%
State Aid - Prior Years		8019	(40,219.00)	0.00	(40,219.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	243,174.00	0.00	243,174.00	243,174.00	0.00	243,174.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	51,679,030.00	0.00	51,679,030.00	51,679,030.00	0.00	51,679,030.00	0.0%
Unsecured Roll Taxes		8042	1,132,873.00	0.00	1,132,873.00	1,132,873.00	0.00	1,132,873.00	0.0%
Prior Years' Taxes		8043	26,588.00	0.00	26,588.00	26,588.00	0.00	26,588.00	0.0%
Supplemental Taxes		8044	1,644,451.00	0.00	1,644,451.00	1,644,451.00	0.00	1,644,451.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,681,081.00	0.00	8,681,081.00	8,681,081.00	0.00	8,681,081.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,522,196.00	0.00	2,522,196.00	2,522,196.00	0.00	2,522,196.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			145,300,337.00	0.00	145,300,337.00	149,129,508.00	0.00	149,129,508.00	2.6%
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	(7,861,310.00)	0.00	(7,861,310.00)	(7,864,152.00)	0.00	(7,864,152.00)	0.0%
Property Taxes Transfers		8097	0.00	3,508,292.00	3,508,292.00	0.00	3,723,374.00	3,723,374.00	6.1%

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
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			137,439,027.00	3,508,292.00	140,947,319.00	141,265,356.00	3,723,374.00	144,988,730.00	2.9%
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	2,382,250.00	2,382,250.00	0.00	2,331,829.00	2,331,829.00	-2.1%
Special Education Discretionary Grants		8182	0.00	185,264.00	185,264.00	0.00	185,264.00	185,264.00	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		440,840.00	440,840.00		417,000.00	417,000.00	-5.4%
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		239,036.00	239,036.00		187,053.00	187,053.00	-21.7%
Title III, Immigrant Student Program	4201	8290		59,291.00	59,291.00		38,502.00	38,502.00	-35.1%
Title III, English Learner Program	4203	8290		90,776.00	90,776.00		80,158.00	80,158.00	-11.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		77,878.00	77,878.00		32,369.00	32,369.00	-58.4%
Career and Technical Education	3500-3599	8290		61,767.00	61,767.00		61,767.00	61,767.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	80,746.00	80,746.00	0.00	89,480.00	89,480.00	10.8%
TOTAL, FEDERAL REVENUE			0.00	3,617,848.00	3,617,848.00	0.00	3,423,422.00	3,423,422.00	-5.4%
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		140,540.00	140,540.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
Mandated Costs Reimbursements		8550	578,258.00	0.00	578,258.00	579,317.00	0.00	579,317.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,267,048.00	1,069,175.00	3,336,223.00	2,267,048.00	1,069,175.00	3,336,223.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,071,891.00	2,071,891.00		2,594,609.00	2,594,609.00	25.2%
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		1,595,800.00	1,595,800.00		650,858.00	650,858.00	-59.2%
Arts and Music in Schools (Prop 28)	6770	8590		1,694,050.00	1,694,050.00		1,694,050.00	1,694,050.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,066,780.00	13,414,773.00	14,481,553.00	1,083,435.00	15,756,551.00	16,839,986.00	16.3%
TOTAL, OTHER STATE REVENUE			3,912,086.00	19,986,229.00	23,898,315.00	3,929,800.00	21,765,243.00	25,695,043.00	7.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,269,500.00	1,269,500.00	0.00	1,269,500.00	1,269,500.00	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%

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
Sales									
Sale of Equipment/Supplies		8631	4,788.00	0.00	4,788.00	0.00	0.00	0.00	-100.0%
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	228,193.00	2,500.00	230,693.00	153,809.00	4,000.00	157,809.00	-31.6%
Interest		8660	1,643,341.00	0.00	1,643,341.00	1,081,101.00	0.00	1,081,101.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	665,018.00	0.00	665,018.00	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	147,500.00	0.00	147,500.00	147,500.00	0.00	147,500.00	0.0%
Interagency Services		8677	698,862.00	73,900.00	772,762.00	715,960.00	79,900.00	795,860.00	3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	488,303.00	0.00	488,303.00	482,167.00	0.00	482,167.00	-1.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,146,273.00	1,800,717.00	3,946,990.00	2,018,582.00	3,280,433.00	5,299,015.00	34.3%
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		6,658,586.00	6,658,586.00		7,427,003.00	7,427,003.00	11.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,022,278.00	9,805,203.00	15,827,481.00	4,599,119.00	12,060,836.00	16,659,955.00	5.3%
TOTAL, REVENUES			147,373,391.00	36,917,572.00	184,290,963.00	149,794,275.00	40,972,875.00	190,767,150.00	3.5%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,261,264.00	14,992,024.00	67,253,288.00	50,415,808.00	16,439,191.00	66,854,999.00	-0.6%
Certificated Pupil Support Salaries		1200	2,635,653.00	2,611,865.00	5,247,518.00	2,715,745.00	2,571,648.00	5,287,393.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,325,554.00	600,955.00	6,926,509.00	6,361,561.00	551,770.00	6,913,331.00	-0.2%
Other Certificated Salaries		1900	740,642.00	1,236,539.00	1,977,181.00	790,613.00	1,118,840.00	1,909,453.00	-3.4%
TOTAL, CERTIFICATED SALARIES			61,963,113.00	19,441,383.00	81,404,496.00	60,283,727.00	20,681,449.00	80,965,176.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,209,462.00	7,380,992.00	10,590,454.00	2,283,070.00	8,309,392.00	10,592,462.00	0.0%
Classified Support Salaries		2200	7,889,043.00	2,659,493.00	10,548,536.00	7,973,846.00	2,658,596.00	10,632,442.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,100,328.00	90,810.00	1,191,138.00	1,367,195.00	172,205.00	1,539,400.00	29.2%
Clerical, Technical and Office Salaries		2400	5,194,324.00	441,757.00	5,636,081.00	5,195,385.00	488,120.00	5,683,505.00	0.8%
Other Classified Salaries		2900	532,560.00	1,226,518.00	1,759,078.00	554,356.00	1,264,783.00	1,819,139.00	3.4%
TOTAL, CLASSIFIED SALARIES			17,925,717.00	11,799,570.00	29,725,287.00	17,373,852.00	12,893,096.00	30,266,948.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,579,686.00	11,380,877.00	22,960,563.00	11,280,616.00	12,055,565.00	23,336,181.00	1.6%
PERS		3201-3202	3,805,880.00	2,916,024.00	6,721,904.00	3,783,975.00	3,206,136.00	6,990,111.00	4.0%
OASDI/Medicare/Alternative		3301-3302	2,201,542.00	1,161,376.00	3,362,918.00	2,112,413.00	1,268,033.00	3,380,446.00	0.5%
Health and Welfare Benefits		3401-3402	6,248,559.00	2,227,730.00	8,476,289.00	7,200,979.00	2,833,742.00	10,034,721.00	18.4%
Unemployment Insurance		3501-3502	43,503.00	14,985.00	58,488.00	37,177.00	16,162.00	53,339.00	-8.8%
Workers' Compensation		3601-3602	986,814.00	389,055.00	1,375,869.00	1,044,804.00	455,355.00	1,500,159.00	9.0%
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	211,348.00	40,240.00	251,588.00	982,289.00	34,649.00	1,016,938.00	304.2%
TOTAL, EMPLOYEE BENEFITS			25,077,332.00	18,130,287.00	43,207,619.00	26,442,253.00	19,869,642.00	46,311,895.00	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,911.00	1,614,829.00	1,629,740.00	40,000.00	2,370,418.00	2,410,418.00	47.9%
Books and Other Reference Materials		4200	44,975.00	147,069.00	192,044.00	8,780.00	17,182.00	25,962.00	-86.5%
Materials and Supplies		4300	1,501,717.00	3,330,119.00	4,831,836.00	1,626,871.00	2,289,423.00	3,916,294.00	-18.9%
Noncapitalized Equipment		4400	2,717,841.00	1,071,557.00	3,789,398.00	808,689.00	100,726.00	909,415.00	-76.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,279,444.00	6,163,574.00	10,443,018.00	2,484,340.00	4,777,749.00	7,262,089.00	-30.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,549,344.00	2,549,344.00	0.00	2,482,617.00	2,482,617.00	-2.6%
Travel and Conferences		5200	162,855.00	156,041.00	318,896.00	177,841.00	62,016.00	239,857.00	-24.8%

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
Dues and Memberships		5300	96,208.00	14,188.00	110,396.00	90,124.00	14,593.00	104,717.00	-5.1%
Insurance		5400 - 5499	2,848,317.00	0.00	2,848,317.00	2,988,022.00	0.00	2,988,022.00	4.9%
Operations and Housekeeping Services		5500	5,598,586.00	8,087.00	5,606,673.00	5,847,951.00	3,241.00	5,851,192.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	482,929.00	1,508,821.00	1,991,750.00	1,375,394.00	1,008,500.00	2,383,894.00	19.7%
Transfers of Direct Costs		5710	82,103.00	(82,103.00)	0.00	97,846.00	(97,846.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,643.00	0.00	2,643.00	1,450.00	0.00	1,450.00	-45.1%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	3,740,531.00	4,299,559.00	8,040,090.00	3,265,474.00	3,279,858.00	6,545,332.00	-18.6%
Communications		5900	590,031.00	20,484.00	610,515.00	596,391.00	14,300.00	610,691.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,604,203.00	8,474,421.00	22,078,624.00	14,440,493.00	6,767,279.00	21,207,772.00	-3.9%
CAPITAL OUTLAY									
Land		6100	25,700.00	0.00	25,700.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	2,771,183.00	283,929.00	3,055,112.00	2,480,222.00	276,000.00	2,756,222.00	-9.8%
Buildings and Improvements of Buildings		6200	146,946.00	744,340.00	891,286.00	0.00	124,000.00	124,000.00	-86.1%
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	1,532,500.00	475,050.00	2,007,550.00	0.00	2,717,068.00	2,717,068.00	35.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,476,329.00	1,503,319.00	5,979,648.00	2,480,222.00	3,117,068.00	5,597,290.00	-6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,146,091.00	1,146,091.00	0.00	1,146,091.00	1,146,091.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,825.00	0.00	3,825.00	3,825.00	0.00	3,825.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,884.00	0.00	2,884.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	96,840.00	0.00	96,840.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,549.00	1,146,091.00	1,249,640.00	3,825.00	1,146,091.00	1,149,916.00	-8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,087,081.00)	3,087,081.00	0.00	(3,075,189.00)	3,075,189.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(164,383.00)	0.00	(164,383.00)	(205,747.00)	0.00	(205,747.00)	25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,251,464.00)	3,087,081.00	(164,383.00)	(3,280,936.00)	3,075,189.00	(205,747.00)	25.2%
TOTAL, EXPENDITURES			124,178,223.00	69,745,726.00	193,923,949.00	120,227,776.00	72,327,563.00	192,555,339.00	-0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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
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	(32,918,265.00)	32,918,265.00	0.00	(33,732,666.00)	33,732,666.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,253,177.00	(1,253,177.00)	0.00	1,269,500.00	(1,269,500.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%

Description	Function 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
A. REVENUES									
1) LCFF Sources		8010-8099	137,439,027.00	3,508,292.00	140,947,319.00	141,265,356.00	3,723,374.00	144,988,730.00	2.9%
2) Federal Revenue		8100-8299	0.00	3,617,848.00	3,617,848.00	0.00	3,423,422.00	3,423,422.00	-5.4%
3) Other State Revenue		8300-8599	3,912,086.00	19,986,229.00	23,898,315.00	3,929,800.00	21,765,243.00	25,695,043.00	7.5%
4) Other Local Revenue		8600-8799	6,022,278.00	9,805,203.00	15,827,481.00	4,599,119.00	12,060,836.00	16,659,955.00	5.3%
5) TOTAL, REVENUES			147,373,391.00	36,917,572.00	184,290,963.00	149,794,275.00	40,972,875.00	190,767,150.00	3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		74,793,679.00	45,937,670.00	120,731,349.00	71,613,549.00	48,406,057.00	120,019,606.00	-0.6%
2) Instruction - Related Services	2000-2999		13,762,422.00	4,110,200.00	17,872,622.00	14,212,919.00	3,862,644.00	18,075,563.00	1.1%
3) Pupil Services	3000-3999		7,502,201.00	8,575,843.00	16,078,044.00	7,831,574.00	10,073,983.00	17,905,557.00	11.4%
4) Ancillary Services	4000-4999		1,864,692.00	5,794.00	1,870,486.00	1,869,333.00	0.00	1,869,333.00	-0.1%
5) Community Services	5000-5999		97,853.00	71,872.00	169,725.00	104,451.00	69,676.00	174,127.00	2.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,130,295.00	3,489,092.00	11,619,387.00	8,339,247.00	3,385,289.00	11,724,536.00	0.9%
8) Plant Services	8000-8999		17,923,532.00	6,409,164.00	24,332,696.00	16,252,878.00	5,383,823.00	21,636,701.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	103,549.00	1,146,091.00	1,249,640.00	3,825.00	1,146,091.00	1,149,916.00	-8.0%
10) TOTAL, EXPENDITURES			124,178,223.00	69,745,726.00	193,923,949.00	120,227,776.00	72,327,563.00	192,555,339.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,195,168.00	(32,828,154.00)	(9,632,986.00)	29,566,499.00	(31,354,688.00)	(1,788,189.00)	-81.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,665,088.00)	31,665,088.00	0.00	(32,463,166.00)	32,463,166.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,469,920.00)	(1,163,066.00)	(9,632,986.00)	(2,896,667.00)	1,108,478.00	(1,788,189.00)	-81.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%

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)			43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,346,242.00	11,436,235.00	54,782,477.00	34,876,322.00	10,273,169.00	45,149,491.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			34,876,322.00	10,273,169.00	45,149,491.00	31,979,655.00	11,381,647.00	43,361,302.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	20,500.00	0.00	20,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	691,356.00	850.00	692,206.00	637,188.00	0.00	637,188.00	-7.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,273,169.00	10,273,169.00	0.00	11,381,647.00	11,381,647.00	10.8%
c) Committed									
Stabilization Arrangements		9750	5,817,718.00	0.00	5,817,718.00	5,776,660.00	0.00	5,776,660.00	-0.7%
Other Commitments (by Resource/Object)		9760	10,246,112.00	0.00	10,246,112.00	7,126,170.00	0.00	7,126,170.00	-30.5%
Textbook Adoption & Instructional Materials	0000	9760	*1,932,298.00*		*1,932,298.00*			*0.00*	
Site Discretionary, Donations & Student Funds	0000	9760	*414,399.00*		*414,399.00*			*0.00*	
Technology	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
1:1 Student Device Refresh	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Attendance Mitigation	0000	9760	*837,267.00*		*837,267.00*			*0.00*	
Facility Use & Repair	0000	9760	*1,295,454.00*		*1,295,454.00*			*0.00*	
SELF Reassessment for SAMs Insurance	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
One-Time District Safety and Facility Projects	0000	9760	*2,930,222.00*		*2,930,222.00*			*0.00*	
District Share of Bus Grant Funded Buses (8)	0000	9760	*336,472.00*		*336,472.00*			*0.00*	
Textbook Adoption & Instructional Materials	0000	9760			*0.00*	*1,560,131.00*		*1,560,131.00*	
Site Discretionary, Donations & Student Funds	0000	9760			*0.00*	*415,889.00*		*415,889.00*	
Technology	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
1:1 Student Device Refresh	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Attendance Mitigation	0000	9760			*0.00*	*837,267.00*		*837,267.00*	
Facility Use & Repair	0000	9760			*0.00*	*1,476,411.00*		*1,476,411.00*	

Description	Function 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
SELF Reassessment for SAMs Insurance	0000	9760			*0.00*	*1,500,000.00*		*1,500,000.00*	
District Share of Bus Grant Funded Buses (8)	0000	9760			*0.00*	*336,472.00*		*336,472.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	204,219.00	0.00	204,219.00	257,945.00	0.00	257,945.00	26.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,817,718.00	0.00	5,817,718.00	5,776,660.00	0.00	5,776,660.00	-0.7%
Unassigned/Unappropriated Amount		9790	12,078,699.00	(850.00)	12,077,849.00	12,384,532.00	0.00	12,384,532.00	2.5%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,200,765.00	1,435,269.00
6019	Student Support and Professional Development Discretionary Block Grant	2,571,947.00	5,561,570.00
6300	Lottery: Instructional Materials	1,815,689.00	0.00
6547	Special Education Early Intervention Preschool Grant	176,104.00	60,880.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	126,169.00	6,886.00
7085	Learning Communities for School Success Program	136,383.00	0.00
7435	Learning Recovery Emergency Block Grant	245,829.00	70,435.00
7810	Other Restricted State	198,106.00	174,557.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	447,749.00	563,983.00
9010	Other Restricted Local	3,354,428.00	3,508,067.00
Total, Restricted Balance		10,273,169.00	11,381,647.00

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	2,411,294.00	2,789,342.00	15.7%
3) Other State Revenue		8300-8599	5,478,603.00	5,214,776.00	-4.8%
4) Other Local Revenue		8600-8799	462,663.00	462,800.00	0.0%
5) TOTAL, REVENUES			8,352,560.00	8,466,918.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,717,808.00	1,765,256.00	2.8%
3) Employee Benefits		3000-3999	523,166.00	545,668.00	4.3%
4) Books and Supplies		4000-4999	3,291,552.00	4,003,433.00	21.6%
5) Services and Other Operating Expenditures		5000-5999	258,459.00	192,050.00	-25.7%
6) Capital Outlay		6000-6999	100,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	164,383.00	205,747.00	25.2%
9) TOTAL, EXPENDITURES			6,055,368.00	6,712,154.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,297,192.00	1,754,764.00	-23.6%
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)			2,297,192.00	1,754,764.00	-23.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,929,034.00	14,226,226.00	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,929,034.00	14,226,226.00	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,929,034.00	14,226,226.00	19.3%
2) Ending Balance, June 30 (E + F1e)			14,226,226.00	15,980,990.00	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	20,326.01	0.00	-100.0%
Prepaid Items		9713	599.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,205,100.99	15,980,990.00	12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,231,289.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	36,033.00		
b) in Banks		9120	1,500.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	20,326.01		
7) Prepaid Expenditures		9330	599.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,289,947.81		
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	30,000.00		
3) Due to Other Funds		9610	134,145.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			164,145.00		
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)			13,125,802.81		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,411,294.00	2,789,342.00	15.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,411,294.00	2,789,342.00	15.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,478,603.00	5,214,776.00	-4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,478,603.00	5,214,776.00	-4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	800.00	-20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	449,663.00	450,000.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	12,000.00	12,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			462,663.00	462,800.00	0.0%
TOTAL, REVENUES			8,352,560.00	8,466,918.00	1.4%
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	1,508,937.00	1,529,644.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	103,927.00	137,808.00	32.6%
Clerical, Technical and Office Salaries		2400	68,868.00	57,787.00	-16.1%
Other Classified Salaries		2900	36,076.00	40,017.00	10.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,717,808.00	1,765,256.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	305,841.00	317,377.00	3.8%
OASDI/Medicare/Alternative		3301-3302	128,377.00	133,410.00	3.9%
Health and Welfare Benefits		3401-3402	64,545.00	67,340.00	4.3%
Unemployment Insurance		3501-3502	836.00	872.00	4.3%
Workers' Compensation		3601-3602	21,801.00	24,591.00	12.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,766.00	2,078.00	17.7%
TOTAL, EMPLOYEE BENEFITS			523,166.00	545,668.00	4.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	246,520.00	243,433.00	-1.3%
Noncapitalized Equipment		4400	12,265.00	610,000.00	4,873.5%
Food		4700	3,032,767.00	3,150,000.00	3.9%
TOTAL, BOOKS AND SUPPLIES			3,291,552.00	4,003,433.00	21.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	4,200.00	-23.6%
Dues and Memberships		5300	1,000.00	1,200.00	20.0%
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	15,003.00	6,000.00	-60.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,643.00)	(1,450.00)	-45.1%
Professional/Consulting Services and Operating Expenditures		5800	237,499.00	180,000.00	-24.2%
Communications		5900	2,100.00	2,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,459.00	192,050.00	-25.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	0.00	-100.0%
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	164,383.00	205,747.00	25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,383.00	205,747.00	25.2%
TOTAL, EXPENDITURES			6,055,368.00	6,712,154.00	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,411,294.00	2,789,342.00	15.7%
3) Other State Revenue		8300-8599	5,478,603.00	5,214,776.00	-4.8%
4) Other Local Revenue		8600-8799	462,663.00	462,800.00	0.0%
5) TOTAL, REVENUES			8,352,560.00	8,466,918.00	1.4%
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		5,890,985.00	6,506,407.00	10.4%
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		164,383.00	205,747.00	25.2%
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			6,055,368.00	6,712,154.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,297,192.00	1,754,764.00	-23.6%
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)			2,297,192.00	1,754,764.00	-23.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,929,034.00	14,226,226.00	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,929,034.00	14,226,226.00	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,929,034.00	14,226,226.00	19.3%
2) Ending Balance, June 30 (E + F1e)			14,226,226.00	15,980,990.00	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	20,326.01	0.00	-100.0%
Prepaid Items		9713	599.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,205,100.99	15,980,990.00	12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,205,100.99	15,980,990.00
Total, Restricted Balance		14,205,100.99	15,980,990.00

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	114,552.00	114,839.00	0.3%
5) TOTAL, REVENUES			114,552.00	114,839.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	176,660.00	New
6) Capital Outlay		6000-6999	146,015.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			146,015.00	176,660.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,463.00)	(61,821.00)	96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(31,463.00)	(61,821.00)	96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,471.00	1,899,008.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,471.00	1,899,008.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,471.00	1,899,008.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,899,008.00	1,837,187.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,899,008.00	1,837,187.00	-3.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,853,089.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,223.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,859,312.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,859,312.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,985.00	71,272.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,567.00	43,567.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,552.00	114,839.00	0.3%
TOTAL, REVENUES			114,552.00	114,839.00	0.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	176,660.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	176,660.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	146,015.00	0.00	-100.0%
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			146,015.00	0.00	-100.0%
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%
TOTAL, EXPENDITURES			146,015.00	176,660.00	21.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	114,552.00	114,839.00	0.3%
5) TOTAL, REVENUES			114,552.00	114,839.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		146,015.00	176,660.00	21.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			146,015.00	176,660.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,463.00)	(61,821.00)	96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(31,463.00)	(61,821.00)	96.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,471.00	1,899,008.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,471.00	1,899,008.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,471.00	1,899,008.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,899,008.00	1,837,187.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,899,008.00	1,837,187.00	-3.3%
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
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	2,944,953.00	1,850,850.00	-37.2%
5) TOTAL, REVENUES			2,944,953.00	1,850,850.00	-37.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,819.00	35,772.00	-5.4%
3) Employee Benefits		3000-3999	13,004.00	14,494.00	11.5%
4) Books and Supplies		4000-4999	3,627.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	34,388.00	18,025.00	-47.6%
6) Capital Outlay		6000-6999	2,577,037.00	10,000,000.00	288.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	481,933.00	474,500.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,147,808.00	10,542,791.00	234.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,855.00)	(8,691,941.00)	4,184.8%
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)			(202,855.00)	(8,691,941.00)	4,184.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,628,327.00	25,425,472.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,628,327.00	25,425,472.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,628,327.00	25,425,472.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			25,425,472.00	16,733,531.00	-34.2%
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	25,425,472.00	16,733,531.00	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,744,146.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	85,884.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3.08		
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	429,561.88		
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			27,259,594.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	430,000.70		
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			430,000.70		
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)			26,829,594.26		
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	994,009.00	600,850.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,950,944.00	1,250,000.00	-35.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,944,953.00	1,850,850.00	-37.2%
TOTAL, REVENUES			2,944,953.00	1,850,850.00	-37.2%
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	16,248.00	15,342.00	-5.6%
Clerical, Technical and Office Salaries		2400	21,571.00	20,430.00	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,819.00	35,772.00	-5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,103.00	9,590.00	18.4%
OASDI/Medicare/Alternative		3301-3302	2,854.00	2,736.00	-4.1%
Health and Welfare Benefits		3401-3402	1,484.00	1,633.00	10.0%
Unemployment Insurance		3501-3502	19.00	18.00	-5.3%
Workers' Compensation		3601-3602	483.00	504.00	4.3%
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	61.00	13.00	-78.7%
TOTAL, EMPLOYEE BENEFITS			13,004.00	14,494.00	11.5%
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	3,492.00	0.00	-100.0%
Noncapitalized Equipment		4400	135.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,627.00	0.00	-100.0%
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	33,863.00	17,500.00	-48.3%
Communications		5900	525.00	525.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,388.00	18,025.00	-47.6%
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	2,486,579.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	90,458.00	10,000,000.00	10,954.9%
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			2,577,037.00	10,000,000.00	288.0%
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	293,987.00	284,500.00	-3.2%
Other Debt Service - Principal		7439	187,946.00	190,000.00	1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,933.00	474,500.00	-1.5%
TOTAL, EXPENDITURES			3,147,808.00	10,542,791.00	234.9%
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	2,944,953.00	1,850,850.00	-37.2%
5) TOTAL, REVENUES			2,944,953.00	1,850,850.00	-37.2%
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		79,798.00	63,291.00	-20.7%
8) Plant Services	8000-8999		2,586,077.00	10,005,000.00	286.9%
9) Other Outgo	9000-9999	Except 7600-7699	481,933.00	474,500.00	-1.5%
10) TOTAL, EXPENDITURES			3,147,808.00	10,542,791.00	234.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(202,855.00)	(8,691,941.00)	4,184.8%
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)			(202,855.00)	(8,691,941.00)	4,184.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,628,327.00	25,425,472.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,628,327.00	25,425,472.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,628,327.00	25,425,472.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			25,425,472.00	16,733,531.00	-34.2%
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	25,425,472.00	16,733,531.00	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	25,425,472.00	16,733,531.00
Total, Restricted Balance		25,425,472.00	16,733,531.00

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	969,400.00	800,000.00	-17.5%
5) TOTAL, REVENUES			969,400.00	800,000.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,232.00	0.00	-100.0%
3) Employee Benefits		3000-3999	96.00	0.00	-100.0%
4) Books and Supplies		4000-4999	25,193.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	178,744.00	100,000.00	-44.1%
6) Capital Outlay		6000-6999	5,183,557.00	3,878,860.00	-25.2%
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			5,388,822.00	3,978,860.00	-26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,419,422.00)	(3,178,860.00)	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,419,422.00)	(3,178,860.00)	-28.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,576,937.00	19,157,515.00	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,576,937.00	19,157,515.00	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,576,937.00	19,157,515.00	-18.7%
2) Ending Balance, June 30 (E + F1e)			19,157,515.00	15,978,655.00	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,157,515.00	15,978,655.00	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,682,935.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	77,418.00		
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			20,760,353.65		
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	6,341.68		
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			6,341.68		
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)			20,754,011.97		
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	884,841.00	800,000.00	-9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	84,559.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			969,400.00	800,000.00	-17.5%
TOTAL, REVENUES			969,400.00	800,000.00	-17.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,232.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,232.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	95.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96.00	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	0.00	0.0%
Noncapitalized Equipment		4400	25,193.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,193.00	0.00	-100.0%
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	178,744.00	100,000.00	-44.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,744.00	100,000.00	-44.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	455,954.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,727,603.00	3,878,860.00	-18.0%
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			5,183,557.00	3,878,860.00	-25.2%
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			5,388,822.00	3,978,860.00	-26.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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	969,400.00	800,000.00	-17.5%
5) TOTAL, REVENUES			969,400.00	800,000.00	-17.5%
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		5,388,822.00	3,978,860.00	-26.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,388,822.00	3,978,860.00	-26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,419,422.00)	(3,178,860.00)	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,419,422.00)	(3,178,860.00)	-28.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,576,937.00	19,157,515.00	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,576,937.00	19,157,515.00	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,576,937.00	19,157,515.00	-18.7%
2) Ending Balance, June 30 (E + F1e)			19,157,515.00	15,978,655.00	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,157,515.00	15,978,655.00	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	19,157,515.00	15,978,655.00
Total, Restricted Balance		19,157,515.00	15,978,655.00

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	395,111.00	330,000.00	-16.5%
5) TOTAL, REVENUES			395,111.00	330,000.00	-16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,890.00	188,098.00	12.0%
3) Employee Benefits		3000-3999	68,802.00	76,438.00	11.1%
4) Books and Supplies		4000-4999	76,067.00	55,000.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	35,567.00	5,000.00	-85.9%
6) Capital Outlay		6000-6999	3,736,310.00	1,000,000.00	-73.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	517,289.00	517,251.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,601,925.00	1,841,787.00	-60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,206,814.00)	(1,511,787.00)	-64.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,059,527.00	2,059,527.00	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			2,059,527.00	2,059,527.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,147,287.00)	547,740.00	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,579,322.00	7,432,035.00	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,579,322.00	7,432,035.00	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,579,322.00	7,432,035.00	-22.4%
2) Ending Balance, June 30 (E + F1e)			7,432,035.00	7,979,775.00	7.4%
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	7,432,035.00	7,979,775.00	7.4%
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	10,550,010.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,665.00		
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			10,575,675.50		
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	25,165.44		
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			25,165.44		
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)			10,550,510.06		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	52,500.00	30,000.00	-42.9%
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	342,611.00	300,000.00	-12.4%
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			395,111.00	330,000.00	-16.5%
TOTAL, REVENUES			395,111.00	330,000.00	-16.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	154,887.00	175,521.00	13.3%
Clerical, Technical and Office Salaries		2400	13,003.00	12,577.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,890.00	188,098.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,902.00	50,429.00	12.3%
OASDI/Medicare/Alternative		3301-3302	12,341.00	14,330.00	16.1%
Health and Welfare Benefits		3401-3402	8,521.00	6,984.00	-18.0%
Unemployment Insurance		3501-3502	80.00	93.00	16.3%
Workers' Compensation		3601-3602	2,095.00	2,640.00	26.0%
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	863.00	1,962.00	127.3%
TOTAL, EMPLOYEE BENEFITS			68,802.00	76,438.00	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	575.00	0.00	-100.0%
Noncapitalized Equipment		4400	75,492.00	55,000.00	-27.1%
TOTAL, BOOKS AND SUPPLIES			76,067.00	55,000.00	-27.7%
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	35,567.00	5,000.00	-85.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,567.00	5,000.00	-85.9%
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	3,706,318.00	1,000,000.00	-73.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,992.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,736,310.00	1,000,000.00	-73.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	105,289.00	96,251.00	-8.6%
Other Debt Service - Principal		7439	412,000.00	421,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			517,289.00	517,251.00	0.0%
TOTAL, EXPENDITURES			4,601,925.00	1,841,787.00	-60.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,059,527.00	2,059,527.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,059,527.00	2,059,527.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,059,527.00	2,059,527.00	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	395,111.00	330,000.00	-16.5%
5) TOTAL, REVENUES			395,111.00	330,000.00	-16.5%
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		4,075,386.00	1,324,536.00	-67.5%
9) Other Outgo	9000-9999	Except 7600-7699	526,539.00	517,251.00	-1.8%
10) TOTAL, EXPENDITURES			4,601,925.00	1,841,787.00	-60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,206,814.00)	(1,511,787.00)	-64.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,059,527.00	2,059,527.00	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			2,059,527.00	2,059,527.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,147,287.00)	547,740.00	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,579,322.00	7,432,035.00	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,579,322.00	7,432,035.00	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,579,322.00	7,432,035.00	-22.4%
2) Ending Balance, June 30 (E + F1e)			7,432,035.00	7,979,775.00	7.4%
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	7,432,035.00	7,979,775.00	7.4%
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
9010	Other Restricted Local	7,432,035.00	7,979,775.00
Total, Restricted Balance		7,432,035.00	7,979,775.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	15,325,294.96	15,325,294.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,325,294.96	15,325,294.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,325,294.96	15,325,294.96	0.0%
2) Ending Balance, June 30 (E + F1e)			15,325,294.96	15,325,294.96	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	15,325,294.96	15,325,294.96	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		
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	15,325,294.96	15,325,294.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,325,294.96	15,325,294.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,325,294.96	15,325,294.96	0.0%
2) Ending Balance, June 30 (E + F1e)			15,325,294.96	15,325,294.96	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	15,325,294.96	15,325,294.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	15,325,294.96	15,325,294.96
Total, Restricted Balance		15,325,294.96	15,325,294.96

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	5,919,061.00	6,040,659.00	2.1%
5) TOTAL, REVENUES			5,919,061.00	6,040,659.00	2.1%
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	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	4,296,903.00	3,448,993.00	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,296,903.00	3,448,993.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,622,158.00	2,591,666.00	59.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,059,527.00	2,059,527.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,059,527.00)	(2,059,527.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(437,369.00)	532,139.00	-221.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,068,721.00	5,631,352.00	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,068,721.00	5,631,352.00	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,068,721.00	5,631,352.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			5,631,352.00	6,163,491.00	9.4%
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	5,631,352.00	6,163,491.00	9.4%
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	5,245,696.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,417.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.07		
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			5,271,115.05		
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)			5,271,115.05		
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	5,744,686.00	5,870,659.00	2.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	174,375.00	170,000.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,919,061.00	6,040,659.00	2.1%
TOTAL, REVENUES			5,919,061.00	6,040,659.00	2.1%
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	18,000.00	18,000.00	0.0%
Debt Service - Interest		7438	1,978,374.00	1,873,645.00	-5.3%
Other Debt Service - Principal		7439	2,300,529.00	1,557,348.00	-32.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,296,903.00	3,448,993.00	-19.7%
TOTAL, EXPENDITURES			4,296,903.00	3,448,993.00	-19.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	2,059,527.00	2,059,527.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,059,527.00	2,059,527.00	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)			(2,059,527.00)	(2,059,527.00)	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	5,919,061.00	6,040,659.00	2.1%
5) TOTAL, REVENUES			5,919,061.00	6,040,659.00	2.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,296,903.00	3,448,993.00	-19.7%
10) TOTAL, EXPENDITURES			4,296,903.00	3,448,993.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,622,158.00	2,591,666.00	59.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,059,527.00	2,059,527.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,059,527.00)	(2,059,527.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(437,369.00)	532,139.00	-221.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,068,721.00	5,631,352.00	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,068,721.00	5,631,352.00	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,068,721.00	5,631,352.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			5,631,352.00	6,163,491.00	9.4%
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	5,631,352.00	6,163,491.00	9.4%
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
9010	Other Restricted Local	5,631,352.00	6,163,491.00
Total, Restricted Balance		5,631,352.00	6,163,491.00

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	1,508,275.00	1,502,563.00	-0.4%
5) TOTAL, REVENUES			1,508,275.00	1,502,563.00	-0.4%
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	1,502,563.00	1,502,563.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,502,563.00	1,502,563.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,712.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,712.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	680,183.00	685,895.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			680,183.00	685,895.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			680,183.00	685,895.00	0.8%
2) Ending Net Position, June 30 (E + F1e)			685,895.00	685,895.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	685,895.00	685,895.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	184,033.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	278.00		
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	2,632.95		
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			186,944.51		
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	2,050.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,170.20		
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			4,220.90		
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)			182,723.61		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	14,372.00	10,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	651,914.00	651,914.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	841,989.00	840,649.00	-0.2%
TOTAL, OTHER LOCAL REVENUE			1,508,275.00	1,502,563.00	-0.4%
TOTAL, REVENUES			1,508,275.00	1,502,563.00	-0.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,502,563.00	1,502,563.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,502,563.00	1,502,563.00	0.0%
TOTAL, EXPENSES			1,502,563.00	1,502,563.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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	1,508,275.00	1,502,563.00	-0.4%
5) TOTAL, REVENUES			1,508,275.00	1,502,563.00	-0.4%
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		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		1,502,563.00	1,502,563.00	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			1,502,563.00	1,502,563.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,712.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,712.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	680,183.00	685,895.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			680,183.00	685,895.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			680,183.00	685,895.00	0.8%
2) Ending Net Position, June 30 (E + F1e)			685,895.00	685,895.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	685,895.00	685,895.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	685,895.00	685,895.00
Total, Restricted Net Position		685,895.00	685,895.00

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)	11,071.33	11,071.33	11,083.94	10,911.83	10,911.83	11,079.37
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)	11,071.33	11,071.33	11,083.94	10,911.83	10,911.83	11,079.37
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.42	6.42	6.42	6.42	6.42	6.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.42	6.42	6.42	6.42	6.42	6.42
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,077.75	11,077.75	11,090.36	10,918.25	10,918.25	11,085.79
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			44,149,497.00	32,771,515.00	22,821,196.00	23,936,311.00	20,163,127.00	13,352,612.00	55,206,750.00	36,941,586.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,813,625.00	2,813,625.00	11,953,573.00	5,064,526.00	5,064,526.00	11,953,574.00	5,064,526.00	5,311,864.00
Property Taxes	8020-8079		35,634.00	0.00	997,774.00	0.00	138,256.00	31,938,262.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(453,567.00)	(907,135.00)	(604,755.00)	(604,755.00)	(604,755.00)	(604,755.00)	(604,755.00)
Federal Revenue	8100-8299		0.00	15,037.00	121,202.00	55,007.00	5,655.00	149,754.00	67,422.00	7,928.00
Other State Revenue	8300-8599		263,260.00	316,483.00	1,024,009.00	4,853,029.00	1,497,652.00	1,487,726.00	569,671.00	2,313,711.00
Other Local Revenue	8600-8799		618,197.00	707,298.00	948,504.00	793,888.00	847,684.00	2,303,227.00	1,026,264.00	1,181,112.00
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			3,730,716.00	3,398,876.00	14,137,927.00	10,161,695.00	6,949,018.00	47,227,788.00	6,123,128.00	8,209,860.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,918,140.00	6,364,495.00	6,402,522.00	6,485,278.00	6,535,795.00	407,506.00	12,711,549.00	6,428,415.00
Classified Salaries	2000-2999		900,751.00	2,278,540.00	2,270,969.00	2,508,417.00	2,458,987.00	2,558,974.00	2,736,066.00	2,370,487.00
Employee Benefits	3000-3999		2,399,283.00	3,051,991.00	3,071,882.00	2,900,095.00	3,105,464.00	963,719.00	5,322,853.00	3,068,876.00
Books and Supplies	4000-4999		159,669.00	372,112.00	326,617.00	360,718.00	323,298.00	655,309.00	594,223.00	207,925.00
Services	5000-5999		1,043,589.00	1,116,432.00	2,156,429.00	1,818,561.00	1,229,857.00	832,509.00	3,345,888.00	835,426.00
Capital Outlay	6000-6999		171,592.00	174,194.00	111,168.00	77,034.00	82,940.00	163,920.00	35,515.00	116,953.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	3,328.00	0.00	0.00	(17,810.00)
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			10,593,024.00	13,357,764.00	14,339,587.00	14,150,103.00	13,739,669.00	5,581,937.00	24,746,094.00	13,010,272.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	3,462,671.00	96,033.00	214,127.00	1,316,775.00	980,202.00	41,552.00	208,675.00	424,737.00	85,024.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,462,671.00	96,033.00	214,127.00	1,316,775.00	980,202.00	41,552.00	208,675.00	424,737.00	85,024.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	7,813,909.00	4,611,707.00	205,558.00	0.00	764,978.00	61,416.00	388.00	66,935.00	1,262.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		7,813,909.00	4,611,707.00	205,558.00	0.00	764,978.00	61,416.00	388.00	66,935.00	1,262.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,351,238.00)	(4,515,674.00)	8,569.00	1,316,775.00	215,224.00	(19,864.00)	208,287.00	357,802.00	83,762.00
E. NET INCREASE/DECREASE (B - C + D)			(11,377,982.00)	(9,950,319.00)	1,115,115.00	(3,773,184.00)	(6,810,515.00)	41,854,138.00	(18,265,164.00)	(4,716,650.00)
F. ENDING CASH (A + E)			32,771,515.00	22,821,196.00	23,936,311.00	20,163,127.00	13,352,612.00	55,206,750.00	36,941,586.00	32,224,936.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		32,224,936.00	29,548,706.00	40,110,108.00	32,288,788.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	11,078,488.00	5,311,864.00	5,311,864.00	10,757,390.00	700,670.00		83,200,115.00	83,200,115.00
Property Taxes	8020-8079	22,425.00	21,615,218.00	38,019.00	11,124,166.00	19,639.00		65,929,393.00	65,929,393.00
Miscellaneous Funds	8080-8099	(1,181,501.00)	(590,751.00)	(598,410.00)	2,529,786.00	84,575.00		(4,140,778.00)	(4,140,778.00)
Federal Revenue	8100-8299	173,518.00	12,412.00	100,350.00	2,587,769.00	127,368.00		3,423,422.00	3,423,422.00
Other State Revenue	8300-8599	1,618,942.00	661,156.00	664,013.00	9,839,721.00	585,670.00		25,695,043.00	25,695,043.00
Other Local Revenue	8600-8799	1,208,591.00	835,439.00	1,203,997.00	1,346,120.00	3,639,634.00		16,659,955.00	16,659,955.00
Interfund Transfers In	8900-8929	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
TOTAL RECEIPTS		12,920,463.00	27,845,338.00	6,719,833.00	38,184,952.00	5,157,556.00	0.00	190,767,150.00	190,767,150.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,564,591.00	7,864,158.00	6,557,389.00	7,267,048.00	458,290.00		80,965,176.00	80,965,176.00
Classified Salaries	2000-2999	2,724,672.00	3,092,043.00	2,500,741.00	3,601,451.00	264,850.00		30,266,948.00	30,266,948.00
Employee Benefits	3000-3999	3,388,095.00	3,404,758.00	3,203,800.00	11,363,532.00	1,067,547.00		46,311,895.00	46,311,895.00
Books and Supplies	4000-4999	242,623.00	314,731.00	610,126.00	1,047,104.00	2,047,634.00		7,262,089.00	7,262,089.00
Services	5000-5999	1,220,820.00	1,115,634.00	1,186,351.00	2,938,944.00	2,367,332.00		21,207,772.00	21,207,772.00
Capital Outlay	6000-6999	148,572.00	50,560.00	280,852.00	2,112,586.00	2,071,404.00		5,597,290.00	5,597,290.00
Other Outgo	7000-7499	0.00	85,514.00	256,950.00	575,274.00	40,913.00		944,169.00	944,169.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	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		15,289,373.00	15,927,398.00	14,596,209.00	28,905,939.00	8,317,970.00	0.00	192,555,339.00	192,555,339.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,815.00	25,754.00	55,056.00	10,963.00	0.00		3,462,713.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,815.00	25,754.00	55,056.00	10,963.00	0.00	0.00	3,462,713.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	311,135.00	1,382,292.00	0.00	407,922.00	0.00		7,813,593.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		311,135.00	1,382,292.00	0.00	407,922.00	0.00	0.00	7,813,593.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(307,320.00)	(1,356,538.00)	55,056.00	(396,959.00)	0.00	0.00	(4,350,880.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,676,230.00)	10,561,402.00	(7,821,320.00)	8,882,054.00	(3,160,414.00)	0.00	(6,139,069.00)	(1,788,189.00)
F. ENDING CASH (A + E)		29,548,706.00	40,110,108.00	32,288,788.00	41,170,842.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,010,428.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		41,170,842.00	41,170,842.00	41,170,842.00	41,170,842.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,170,842.00	

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	81,404,496.00	301	76,437.00	303	81,328,059.00	305	0.00		307	81,328,059.00	309
2000 - Classified Salaries	29,725,287.00	311	88,410.00	313	29,636,877.00	315	1,568,375.00		317	28,068,502.00	319
3000 - Employee Benefits	43,207,619.00	321	36,451.00	323	43,171,168.00	325	583,975.00		327	42,587,193.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,443,018.00	331	280,330.00	333	10,162,688.00	335	1,936,544.00		337	8,226,144.00	339
5000 - Services. . . & 7300 - Indirect Costs	21,914,241.00	341	69,543.00	343	21,844,698.00	345	3,149,971.00		347	18,694,727.00	349
				TOTAL	186,143,490.00	365			TOTAL	178,904,625.00	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	66,513,757.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,942,780.00	380
3. STRS.	3101 & 3102	19,325,800.00	382
4. PERS.	3201 & 3202	2,247,775.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,773,690.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,210,042.00	385
7. Unemployment Insurance.	3501 & 3502	41,884.00	390
8. Workers' Compensation Insurance.	3601 & 3602	956,732.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	86,271.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		107,098,731.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		107,098,731.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.86%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	59.86%	
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).	178,904,625.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	80,965,176.00	301	63,313.00	303	80,901,863.00	305	0.00		307	80,901,863.00	309
2000 - Classified Salaries	30,266,948.00	311	73,635.00	313	30,193,313.00	315	1,655,104.00		317	28,538,209.00	319
3000 - Employee Benefits	46,311,895.00	321	34,024.00	323	46,277,871.00	325	694,046.00		327	45,583,825.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,262,089.00	331	0.00	333	7,262,089.00	335	2,814,458.00		337	4,447,631.00	339
5000 - Services. . . & 7300 - Indirect Costs	21,002,025.00	341	129,770.00	343	20,872,255.00	345	2,571,043.00		347	18,301,212.00	349
				TOTAL	185,507,391.00	365			TOTAL	177,772,740.00	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	66,112,739.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,947,428.00	380
3. STRS.	3101 & 3102	19,640,697.00	382
4. PERS.	3201 & 3202	2,410,355.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,737,107.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,208,759.00	385
7. Unemployment Insurance.	3501 & 3502	36,747.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,035,971.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	704,030.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	108,833,833.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	108,833,833.00	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	61.22%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	61.22%	
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)	177,772,740.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	16,869,176.00	5.00	16,869,181.00		4,306,989.00	12,562,192.00	4,234,359.00
State School Building Loans Payable			0.00		0.00	0.00	
Certificates of Participation Payable	11,023,000.00		11,023,000.00		592,000.00	10,431,000.00	611,000.00
Leases Payable	104,784.00		104,784.00		104,784.00	0.00	
Lease Revenue Bonds Payable	49,449,426.00	(1.00)	49,449,425.00		8,386,851.00	41,062,574.00	9,801,218.00
Other General Long-Term Debt	35,822,851.87	1.13	35,822,853.00		2,300,530.00	33,522,323.00	1,557,347.00
Net Pension Liability	134,074,694.00	(15,159,140.00)	118,915,554.00		0.00	118,915,554.00	
Total/Net OPEB Liability	1,141,255.00	(96,891.00)	1,044,364.00		0.00	1,044,364.00	
Compensated Absences Payable	508,426.00	14,247,256.00	14,755,682.00		0.00	14,755,682.00	
Subscription Liability			0.00		0.00	0.00	
Governmental activities long-term liabilities	248,993,612.87	(1,008,769.87)	247,984,843.00	0.00	15,691,154.00	232,293,689.00	16,203,924.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	193,923,949.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,768,043.00
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	169,725.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	5,979,648.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	99,724.00
4. Other Transfers Out	All	9200	7200-7299	3,825.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	83,962.00
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)				6,336,884.00
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)				183,819,022.00

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)	11,077.75
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,593.53

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.)	172,927,964.16	15,591.46
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)	172,927,964.16	15,591.46
B. Required effort (Line A.2 times 90%)	155,635,167.74	14,032.31
C. Current year expenditures (Line I.E and Line II.B)	183,819,022.00	16,593.53
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)	5,333,159.00
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	149,004,243.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.58%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,782,138.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,013,401.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	72,122.00
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)	683,566.99
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)	10,612,227.99
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,612,227.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,779,780.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,872,622.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,739,267.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,870,486.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	169,725.00
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)	1,834,339.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,770.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,410,483.01
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)	4,217,709.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,758,218.00
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)	180,673,399.01
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)	5.87%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.87%

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)	10,612,227.99
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	693,936.12
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 (6.28%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Approved indirect cost rate:	6.28%
Highest rate used in any program:	6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	629,675.00	39,544.00	6.28%
01	3010	414,792.00	26,048.00	6.28%
01	3310	2,184,216.00	137,169.00	6.28%
01	3311	57,269.00	3,596.00	6.28%
01	3315	39,087.00	2,455.00	6.28%
01	3327	135,230.00	8,492.00	6.28%
01	3550	58,826.00	2,941.00	5.00%
01	4035	224,912.00	14,124.00	6.28%
01	4127	73,276.00	4,602.00	6.28%
01	4201	55,788.00	3,503.00	6.28%
01	4203	85,413.00	5,363.00	6.28%
01	5810	217,295.00	13,646.00	6.28%
01	6019	846,820.00	53,180.00	6.28%
01	6053	85,977.00	5,399.00	6.28%
01	6266	309,661.00	19,447.00	6.28%
01	6387	1,446,649.00	90,850.00	6.28%
01	6500	32,379,272.00	2,033,418.00	6.28%
01	6520	103,919.00	6,526.00	6.28%
01	6546	1,941,172.00	121,906.00	6.28%
01	6547	641,383.00	40,279.00	6.28%
01	6770	1,940,956.00	19,409.00	1.00%
01	7085	87,149.00	5,473.00	6.28%
01	7311	7,439.00	467.00	6.28%
01	7810	143,513.00	9,012.00	6.28%
01	8150	5,235,660.00	328,799.00	6.28%
01	9010	1,879,537.00	91,433.00	4.86%
13	5310	2,758,218.00	164,383.00	5.96%

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		2,907,892.00	2,907,892.00
2. State Lottery Revenue	8560	2,267,048.00		1,069,175.00	3,336,223.00
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	(2,121,937.00)	2,121,937.00		0.00
7. Total Available (Sum Lines A1 through A6)		145,111.00	2,121,937.00	3,977,067.00	6,244,115.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	3,027.00		0.00	3,027.00
3. Employee Benefits	3000-3999	473.00		0.00	473.00
4. Books and Supplies	4000-4999	9,030.00		1,601,344.00	1,610,374.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	78,413.00			78,413.00
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			560,034.00	560,034.00
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)		90,943.00	0.00	2,161,378.00	2,252,321.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	54,168.00	2,121,937.00	1,815,689.00	3,991,794.00

D. COMMENTS:

Reviewed expenses in object codes 5XXX. Balances are for subscriptions to educational software that meet the educational codes requirements for lottery funds.

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	141,265,356.00	2.55%	144,871,750.00	2.49%	148,473,314.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,929,800.00	0.01%	3,930,173.00	0.28%	3,941,029.00
4. Other Local Revenues	8600-8799	4,599,119.00	0.87%	4,639,206.00	0.88%	4,680,236.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(32,463,166.00)	12.88%	(36,645,536.00)	15.68%	(42,391,699.00)
6. Total (Sum lines A1 thru A5c)		117,331,109.00	-0.46%	116,795,593.00	-1.79%	114,702,880.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,283,727.00		61,718,187.00
b. Step & Column Adjustment				1,205,675.00		1,234,383.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				228,785.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,283,727.00	2.38%	61,718,187.00	2.00%	62,952,570.00
2. Classified Salaries						
a. Base Salaries				17,373,852.00		17,824,262.00
b. Step & Column Adjustment				347,477.00		357,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				102,933.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,373,852.00	2.59%	17,824,262.00	2.00%	18,181,421.00
3. Employee Benefits	3000-3999	26,442,253.00	2.28%	27,044,666.00	1.40%	27,422,665.00
4. Books and Supplies	4000-4999	2,484,340.00	0.89%	2,506,457.00	0.00%	2,506,514.00
5. Services and Other Operating Expenditures	5000-5999	14,440,493.00	-8.39%	13,228,346.00	5.00%	13,889,358.00
6. Capital Outlay	6000-6999	2,480,222.00	-77.82%	550,000.00	0.00%	550,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,825.00	0.00%	3,825.00	0.00%	3,825.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,280,936.00)	2.02%	(3,347,101.00)	2.00%	(3,414,132.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		120,227,776.00	-0.58%	119,528,642.00	2.14%	122,092,221.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,896,667.00)		(2,733,049.00)		(7,389,341.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,876,322.00		31,979,655.00		29,246,606.00
2. Ending Fund Balance (Sum lines C and D1)		31,979,655.00		29,246,606.00		21,857,265.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	657,688.00		657,688.00		657,688.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	5,776,660.00		5,742,397.00		6,005,218.00
2. Other Commitments	9760	7,126,170.00		7,485,301.00		5,545,206.00
d. Assigned	9780	257,945.00		310,397.00		361,537.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,776,660.00		5,742,397.00		6,005,218.00
2. Unassigned/Unappropriated	9790	12,384,532.00		9,308,426.00		3,282,398.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,979,655.00		29,246,606.00		21,857,265.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	5,776,660.00		5,742,397.00		6,005,218.00
b. Reserve for Economic Uncertainties	9789	5,776,660.00		5,742,397.00		6,005,218.00
c. Unassigned/Unappropriated	9790	12,384,532.00		9,308,426.00		3,282,398.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		23,937,852.00		20,793,220.00		15,292,834.00

F. ASSUMPTIONS

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

The other adjustments are to recognize the additional cost associated with the 2026/27 mid-year salary increase that is a part of the current settlement. This was offset by projected decline in FTE as part of rightsizing due to declining enrollment.

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	3,723,374.00	3.00%	3,835,075.00	3.00%	3,950,127.00
2. Federal Revenues	8100-8299	3,423,422.00	0.15%	3,428,594.00	0.05%	3,430,419.00
3. Other State Revenues	8300-8599	21,765,243.00	-26.52%	15,992,429.00	-1.23%	15,796,366.00
4. Other Local Revenues	8600-8799	12,060,836.00	-18.81%	9,792,401.00	2.51%	10,038,068.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	32,463,166.00	12.88%	36,645,536.00	15.68%	42,391,699.00
6. Total (Sum lines A1 thru A5c)		73,436,041.00	-5.10%	69,694,035.00	8.48%	75,606,679.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,681,449.00		22,701,063.00
b. Step & Column Adjustment				413,629.00		454,021.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,605,985.00		1,453,094.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,681,449.00	9.77%	22,701,063.00	8.40%	24,608,178.00
2. Classified Salaries						
a. Base Salaries				12,893,096.00		13,834,788.00
b. Step & Column Adjustment				257,862.00		276,696.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				683,830.00		694,420.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,893,096.00	7.30%	13,834,788.00	7.02%	14,805,904.00
3. Employee Benefits	3000-3999	19,869,642.00	4.08%	20,680,737.00	4.65%	21,643,354.00
4. Books and Supplies	4000-4999	4,777,749.00	-53.23%	2,234,655.00	79.26%	4,005,744.00
5. Services and Other Operating Expenditures	5000-5999	6,767,279.00	3.20%	6,984,136.00	2.92%	7,188,129.00
6. Capital Outlay	6000-6999	3,117,068.00	-80.27%	615,047.00	2.14%	628,235.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,146,091.00	33.32%	1,528,020.00	8.00%	1,650,198.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,075,189.00	7.51%	3,306,151.00	7.44%	3,551,970.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,327,563.00	-0.61%	71,884,597.00	8.62%	78,081,712.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,108,478.00		(2,190,562.00)		(2,475,033.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,273,169.00		11,381,647.00		9,191,085.00
2. Ending Fund Balance (Sum lines C and D1)		11,381,647.00		9,191,085.00		6,716,052.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,381,647.00		9,191,085.00		6,716,052.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,381,647.00		9,191,085.00		6,716,052.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

The other adjustments are to recognize the additional cost associated with the 2026/27 mid-year salary increase that is a part of the current settlement. Additionally, the additional costs include projected increases in Special Education staffing costs based on historical trends of increasing support costs.

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	144,988,730.00	2.56%	148,706,825.00	2.50%	152,423,441.00
2. Federal Revenues	8100-8299	3,423,422.00	0.15%	3,428,594.00	0.05%	3,430,419.00
3. Other State Revenues	8300-8599	25,695,043.00	-22.47%	19,922,602.00	-0.93%	19,737,395.00
4. Other Local Revenues	8600-8799	16,659,955.00	-13.38%	14,431,607.00	1.99%	14,718,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		190,767,150.00	-2.24%	186,489,628.00	2.05%	190,309,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,965,176.00		84,419,250.00
b. Step & Column Adjustment				1,619,304.00		1,688,404.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,834,770.00		1,453,094.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,965,176.00	4.27%	84,419,250.00	3.72%	87,560,748.00
2. Classified Salaries						
a. Base Salaries				30,266,948.00		31,659,050.00
b. Step & Column Adjustment				605,339.00		633,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				786,763.00		694,420.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,266,948.00	4.60%	31,659,050.00	4.20%	32,987,325.00
3. Employee Benefits	3000-3999	46,311,895.00	3.05%	47,725,403.00	2.81%	49,066,019.00
4. Books and Supplies	4000-4999	7,262,089.00	-34.71%	4,741,112.00	37.36%	6,512,258.00
5. Services and Other Operating Expenditures	5000-5999	21,207,772.00	-4.69%	20,212,482.00	4.28%	21,077,487.00
6. Capital Outlay	6000-6999	5,597,290.00	-79.19%	1,165,047.00	1.13%	1,178,235.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,149,916.00	33.21%	1,531,845.00	7.98%	1,654,023.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(205,747.00)	-80.10%	(40,950.00)	-436.60%	137,838.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		192,555,339.00	-0.59%	191,413,239.00	4.58%	200,173,933.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,788,189.00)		(4,923,611.00)		(9,864,374.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,149,491.00		43,361,302.00		38,437,691.00
2. Ending Fund Balance (Sum lines C and D1)		43,361,302.00		38,437,691.00		28,573,317.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	657,688.00		657,688.00		657,688.00
b. Restricted	9740	11,381,647.00		9,191,085.00		6,716,052.00
c. Committed						
1. Stabilization Arrangements	9750	5,776,660.00		5,742,397.00		6,005,218.00
2. Other Commitments	9760	7,126,170.00		7,485,301.00		5,545,206.00
d. Assigned	9780	257,945.00		310,397.00		361,537.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,776,660.00		5,742,397.00		6,005,218.00
2. Unassigned/Unappropriated	9790	12,384,532.00		9,308,426.00		3,282,398.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,361,302.00		38,437,691.00		28,573,317.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	5,776,660.00		5,742,397.00		6,005,218.00
b. Reserve for Economic Uncertainties	9789	5,776,660.00		5,742,397.00		6,005,218.00
c. Unassigned/Unappropriated	9790	12,384,532.00		9,308,426.00		3,282,398.00
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)		23,937,852.00		20,793,220.00		15,292,834.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.43%		10.86%		7.64%
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?	Yes					

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				
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)		10,911.83		10,784.18		10,713.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		192,555,339.00		191,413,239.00		200,173,933.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		192,555,339.00		191,413,239.00		200,173,933.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,776,660.17		5,742,397.17		6,005,217.99
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)		5,776,660.17		5,742,397.17		6,005,217.99
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	2,643.00	0.00	0.00	(164,383.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							134,145.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,643.00)	164,383.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	134,145.00
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						

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					2,059,527.00	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	2,059,527.00		

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
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

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
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,643.00	(2,643.00)	164,383.00	(164,383.00)	2,059,527.00	2,059,527.00	134,145.00	134,145.00

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	1,450.00	0.00	0.00	(205,747.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,450.00)	205,747.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,059,527.00	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	2,059,527.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,450.00	(1,450.00)	205,747.00	(205,747.00)	2,059,527.00	2,059,527.00		

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):	10,912
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	11,293	11,293		
Charter School				
Total ADA	**11,293**	**11,293**	**0.0%**	**Met**
Second Prior Year (2024-25)				
District Regular	11,090	11,107		
Charter School				
Total ADA	**11,090**	**11,107**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	11,090	11,084		
Charter School		0		
Total ADA	**11,090**	**11,084**	**0.1%**	**Met**
Budget Year (2026-27)				
District Regular	11,079			
Charter School	0			
Total ADA	**11,079**			

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): 10,912

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	11,614	11,614		
Charter School				
Total Enrollment	**11,614**	**11,614**	**0.0%**	**Met**
Second Prior Year (2024-25)				
District Regular	11,603	11,603		
Charter School				
Total Enrollment	**11,603**	**11,603**	**0.0%**	**Met**
First Prior Year (2025-26)				
District Regular	11,603	11,536		
Charter School				
Total Enrollment	**11,603**	**11,536**	**0.6%**	**Met**
Budget Year (2026-27)				
District Regular	11,363			
Charter School				
Total Enrollment	**11,363**			

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	11,092	11,614	
Charter School		0	
Total ADA/Enrollment	**11,092**	**11,614**	**95.5%**
Second Prior Year (2024-25)			
District Regular	11,091	11,603	
Charter School	0		
Total ADA/Enrollment	**11,091**	**11,603**	**95.6%**
First Prior Year (2025-26)			
District Regular	11,071	11,536	
Charter School			
Total ADA/Enrollment	**11,071**	**11,536**	**96.0%**
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

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	10,912	11,363		
Charter School	0			
Total ADA/Enrollment	**10,912**	**11,363**	**96.0%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	10,784	11,239		
Charter School				
Total ADA/Enrollment	**10,784**	**11,239**	**96.0%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	10,713	11,165		
Charter School				
Total ADA/Enrollment	**10,713**	**11,165**	**96.0%**	**Met**

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

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

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

Explanation: (required if NOT met)	

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	11,090.36	11,085.79	11,023.40	10,929.01
b.	Prior Year ADA (Funded)		11,090.36	11,085.79	11,023.40
c.	Difference (Step 1a minus Step 1b)		(4.57)	(62.39)	(94.39)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.04%)	(.56%)	(.86%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		137,479,246.00	141,265,356.00	144,871,750.00
b1.	COLA percentage		2.87%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		3,945,654.36	4,322,719.89	4,838,716.45
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.83%	2.50%	2.48%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.83% to 3.83%**	**1.50% to 3.50%**	**1.48% to 3.48%**

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)	65,929,393.00	65,929,393.00	65,929,393.00	65,929,393.00
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)	145,340,556.00	149,129,508.00	152,774,858.00	156,436,115.00
District's Projected Change in LCFF Revenue:		2.61%	2.44%	2.40%
LCFF Revenue Standard		**1.83% to 3.83%**	**1.50% to 3.50%**	**1.48% to 3.48%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2023-24)	98,394,934.56	110,199,879.03	89.3%
Second Prior Year (2024-25)	103,585,470.71	114,559,104.80	90.4%
First Prior Year (2025-26)	104,966,162.00	124,178,223.00	84.5%
		Historical Average Ratio:	88.1%

	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):	**85.1% to 91.1%**	**85.1% to 91.1%**	**85.1% to 91.1%**

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.

	Budget - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	104,099,832.00	120,227,776.00	86.6%	Met
1st Subsequent Year (2027-28)	106,587,115.00	119,528,642.00	89.2%	Met
2nd Subsequent Year (2028-29)	108,556,656.00	122,092,221.00	88.9%	Met

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

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

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

Explanation:
(required if NOT met)

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.83%	2.50%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.17% to 12.83%**	**-7.50% to 12.50%**	**-7.52% to 12.48%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.17% to 7.83%	-2.50% to 7.50%	-2.52% to 7.48%

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)	3,617,848.00		
Budget Year (2026-27)	3,423,422.00	(5.37%)	Yes
1st Subsequent Year (2027-28)	3,428,594.00	.15%	No
2nd Subsequent Year (2028-29)	3,430,419.00	.05%	No

Explanation:
(required if Yes)

Variance in federal revenue is due to carryover funds in fiscal year 2025/26 for the Title I, Title II, Title III and Title IV programs. These carryover balances totaled approximately $180K, which is a majority of the variance.

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)	23,898,315.00		
Budget Year (2026-27)	25,695,043.00	7.52%	No
1st Subsequent Year (2027-28)	19,922,602.00	(22.47%)	Yes
2nd Subsequent Year (2028-29)	19,737,395.00	(.93%)	No

Explanation:
(required if Yes)

The variances in state revenues in the 2025/26 and 2026/27 fiscal years is due to the one time state funds. The grants are the Student Support and Professional Development Block grant for $3.5M in 2025/26 and a currently unnamed one time grant of $5.7M in 2026/27. The revenue in the subsequent fiscal years return to traditional funding patterns.

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)	15,827,481.00		
Budget Year (2026-27)	16,659,955.00	5.26%	No
1st Subsequent Year (2027-28)	14,431,607.00	(13.38%)	Yes
2nd Subsequent Year (2028-29)	14,718,304.00	1.99%	No

Explanation:
(required if Yes)

The increase in local revenues for the fiscal year 2026/27 is due to one-time grants for clean buses and the corresponding charging infrastructure. These grants total $2.6M in one time grants which do not recur in the subsequent year. In addition, we reduced interest income in the subsequent year due to curbing expectations with the uncertainty surrounding the trading markets.

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

First Prior Year (2025-26)	10,443,018.00		
Budget Year (2026-27)	7,262,089.00	(30.46%)	Yes
1st Subsequent Year (2027-28)	4,741,112.00	(34.71%)	Yes
2nd Subsequent Year (2028-29)	6,512,258.00	37.36%	Yes

Explanation:

(required if Yes)

There are many factors causing the variance of costs with materials and supplies. There are curriculum adoptions in fiscal years 2026/27 and 2028/29 for $2.1M and $1.9M, respectively with no major curriculum adoptions in the other years. The district also purchased over $1.1M in chromebooks in the Fiscal year 2025/26. There were no such purchases budgeted in the subsequent years. There was also $624K in costs associated with the one time facilities projects and no such costs are projected in the subsequent fiscal year. The $4.7M in fiscal year 2027/28 is consistent with non one-time material costs.

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

First Prior Year (2025-26)	22,078,624.00		
Budget Year (2026-27)	21,207,772.00	(3.94%)	Yes
1st Subsequent Year (2027-28)	20,212,482.00	(4.69%)	Yes
2nd Subsequent Year (2028-29)	21,077,487.00	4.28%	No

Explanation:

(required if Yes)

Variance is due to $1.8M in contract costs associated with routine maintenance for 2025/26, whereas $1.3M was budgeted in 2026/27. In addition, $359K in expenditures for the CYBHI are budgeted in fiscal year 2025/26, but the grant was not renewed for 2026/27.

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)	43,343,644.00		
Budget Year (2026-27)	45,778,420.00	5.62%	Met
1st Subsequent Year (2027-28)	37,782,803.00	(17.47%)	Not Met
2nd Subsequent Year (2028-29)	37,886,118.00	.27%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	32,521,642.00		
Budget Year (2026-27)	28,469,861.00	(12.46%)	Not Met
1st Subsequent Year (2027-28)	24,953,594.00	(12.35%)	Not Met
2nd Subsequent Year (2028-29)	27,589,745.00	10.56%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Variance in federal revenue is due to carryover funds in fiscal year 2025/26 for the Title I, Title II, Title III and Title IV programs. These carryover balances totaled approximately $180K, which is a majority of the variance.
Explanation: Other State Revenue (linked from 6B if NOT met)	The variances in state revenues in the 2025/26 and 2026/27 fiscal years is due to the one time state funds. The grants are the Student Support and Professional Development Block grant for $3.5M in 2025/26 and a currently unnamed one time grant of $5.7M in 2026/27. The revenue in the subsequent fiscal years return to traditional funding patterns.
Explanation: Other Local Revenue (linked from 6B if NOT met)	The increase in local revenues for the fiscal year 2026/27 is due to one-time grants for clean buses and the corresponding charging infrastructure. These grants total $2.6M in one time grants which do not recur in the subsequent year. In addition, we reduced interest income in the subsequent year due to curbing expectations with the uncertainty surrounding the trading markets.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	There are many factors causing the variance of costs with materials and supplies. There are curriculum adoptions in fiscal years 2026/27 and 2028/29 for $2.1M and $1.9M, respectively with no major curriculum adoptions in the other years. The district also purchased over $1.1M in chromebooks in the Fiscal year 2025/26. There were no such purchases budgeted in the subsequent years. There was also $624K in costs associated with the one time facilities projects and no such costs are projected in the subsequent fiscal year. The $4.7M in fiscal year 2027/28 is consistent with non one-time material costs.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Variance is due to $1.8M in contract costs associated with routine maintenance for 2025/26, whereas $1.3M was budgeted in 2026/27. In addition, $359K in expenditures for the CYBHI are budgeted in fiscal year 2025/26, but the grant was not renewed for 2026/27.

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)	184,378,429.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	184,378,429.00	5,531,352.87	5,531,353.00	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	5,413,219.00	5,817,718.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,245,798.00	5,413,219.00	5,817,718.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,656,222.39	12,461,658.55	12,078,699.00
	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)	17,902,020.39	23,288,096.55	23,714,135.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	174,859,918.04	180,440,623.27	193,923,949.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	174,859,918.04	180,440,623.27	193,923,949.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.2%	12.9%	12.2%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.4%**	**4.3%**	**4.1%**

[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)	7,014,609.27	110,199,879.03	N/A	Met
Second Prior Year (2024-25)	(129,918.18)	114,559,104.80	.1%	Met
First Prior Year (2025-26)	(8,469,920.00)	124,178,223.00	6.8%	Not Met
Budget Year (2026-27) (Information only)	(2,896,667.00)	120,227,776.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 10,918

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)	33,651,859.00	36,461,552.12	N/A	Met
Second Prior Year (2024-25)	42,235,070.00	43,476,161.39	N/A	Met
First Prior Year (2025-26)	40,989,826.00	43,346,242.00	N/A	Met
Budget Year (2026-27) (Information only)	34,876,322.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	41,170,842.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	10,912	10,784	10,713
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	192,555,339.00	191,413,239.00	200,173,933.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	192,555,339.00	191,413,239.00	200,173,933.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,776,660.17	5,742,397.17	6,005,217.99
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)**	**5,776,660.17**	**5,742,397.17**	**6,005,217.99**

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)	5,776,660.00	5,742,397.00	6,005,218.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,776,660.00	5,742,397.00	6,005,218.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,384,532.00	9,308,426.00	3,282,398.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	23,937,852.00	20,793,220.00	15,292,834.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.43%	10.86%	7.64%
	District's Reserve Standard **(Section 10B, Line 7):**	**5,776,660.17**	**5,742,397.17**	**6,005,217.99**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(32,918,265.00)			
Budget Year (2026-27)	(33,732,666.00)	814,401.00	2.5%	Met
1st Subsequent Year (2027-28)	(35,376,036.00)	1,643,370.00	4.9%	Met
2nd Subsequent Year (2028-29)	(41,122,199.00)	5,746,163.00	16.2%	Not 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)	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

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 increase in contributions for the subsequent fiscal years is mainly due to rising Special Education costs. We have trended a 10% growth on costs year over year, and have projected that increase in the subsequent year. There is also a $471K increase in fiscal year 2028/29 to cover ongoing programs that are covering one time funds and $1.3M to cover new curriculum adoption.

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	19	Fund 25, Fund 49	7438/7439	10,431,000
General Obligation Bonds	24	Fund 51	7438/7439	12,562,192
Supp Early Retirement Program	5	01-80xx	01-3901, 01-3902, 01-5800	4,123,167
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Community Facilities District (CFD)'s	24	52	7438/7439	33,522,323
TOTAL:				60,638,682

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	106,356			
Certificates of Participation	991,038	991,750	991,767	991,088
General Obligation Bonds	14,935,000	15,560,000	16,080,000	16,615,000
Supp Early Retirement Program		824,633	824,633	824,633
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Community Facilities District (CFD)'s	4,278,903	3,430,992	3,153,487	3,042,693
Total Annual Payments:	20,311,297	20,807,375	21,049,887	21,473,414
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)	The payments are mainly driving by taxes that are established to match all required debt payments . The SERP will be paid out of the general fund using savings from the reduction in staff salaries.

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)	The increases are the result of ongoing debt service obligations and a new 5 year SERP obligation. The debt service is paid via the county tax roll which adjusted annually to meet said obligations and the SERP obligation is paid from the saving realized through the offering of the program.

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

Multiple levels of benefits based on hire date, bargaining unit, and cap amounts. Lifetime benefits are for closed group of employees. Assets earmarked for OPEB are in an irrevocable trust fund with CERBT.

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
	645,395	0

4. OPEB Liabilities

a. Total OPEB liability	6,191,003.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,146,639.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,044,364.00
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	6/30/2025

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	568,400.00	560,287.00	550,486.00
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)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	128.00	128.00	128.00

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

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

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

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	649.98	640.00	636.00	636.00

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Mar 04, 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:	Feb 24, 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:	Mar 04, 2026
4.	Period covered by the agreement: Begin Date: Jul 01, 2025	End Date: Jun 30, 2027

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	1,643,811	609,562	
% change in salary schedule from prior year (may enter text, such as "Reopener")	.7%	.6%	

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

General fund reserves as well as one-time funds will be used to mitigate the deficit spending. Note that of the 1.9% in fiscal year 2026/27, 1.2% of the increase was applied to health and welfare benefit caps.

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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,192,508	7,192,508	7,192,508
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	1.2%		

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?	No		
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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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	513.91	502.97	502.97	502.97

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.

<u>Negotiations Settled</u>

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Mar 04, 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:	Feb 24, 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:	Mar 04, 2026

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2027

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	586,111	189,402	
% change in salary schedule from prior year (may enter text, such as "Reopener")	.7%	.6%	

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

General fund reserves as well as one-time funds as part of the deficit spending mitigation plans. Note that of the 1.9% in fiscal year 2026/27, 1.2% of the increase was applied to health and welfare benefit caps.

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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,075,910	2,075,910	2,075,910
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	1.2%		

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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	91.80	91.80	91.80	91.80

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		Yes	Yes	Yes
	Total cost of salary settlement	224,467		
	% change in salary schedule from prior year (may enter text, such as "Reopener")	.3%		

Negotiations Not Settled

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
3. Cost of a one percent increase in salary and statutory benefits			
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?	Yes	Yes	Yes
2. Total cost of H&W benefits	843,443	843,443	843,443
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	1.2%		

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	2.0%	2.0%	2.0%

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?	Yes	Yes	Yes
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 10, 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?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review