



PETALUMA

CITY SCHOOLS

2026-2027 BUDGET

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Petaluma City Elementary/Joint Union High School District 2026-27 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing: June 23, 2026 | Adoption: June 30, 2026

Budget at a Glance

Key Metric	FY 2026-27
Certification Status	POSITIVE CERTIFICATION
Total Revenues	\$137,603,940
Total Expenditures	\$135,916,766
Operating Surplus/(Deficit)	\$1,687,174
Ending Fund Balance (Combined)	\$16,490,712
Unassigned Reserve (Unrestricted)	\$7,119,287
Reserve % of Expenditures	5.24% (Minimum Required: 3.00%)
Total ADA (District + Charter)	7,160
Total Enrollment (Budget)	7,689
Unduplicated Pupil %	~47%

The FY 2026-27 Adopted Budget supports a Positive Certification, indicating the District is projected to meet its financial obligations in the current fiscal year and subsequent two fiscal years. All reserve standards are met in 2026-27, 2027-28, and 2028-29.

Local Educational Agencies (LEAs) are required to adopt a budget before July 1 of each year to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures, since the adopted budget is prepared before the State has enacted its budget and before actual revenues and expenditures are known for the current year. If material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enactment of the State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the Sonoma County Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multiyear projections, and detailed financial state reports relating to the projected financial activity for 2026-27 through 2028-29, specific to Petaluma City Schools.

Governor's Revised State Budget Proposal: May Revision

Governor Newsom released his proposed revised state budget on May 14, 2026, for the upcoming 2026-27 fiscal year. Based on revised estimates, Proposition 98 funding is projected at \$127.1 billion for 2026-27, approximately \$1.6 billion more than the Governor's January budget proposal. For the three years covering fiscal years 2024-25, 2025-26, and 2026-27, Proposition 98 funding is estimated to be \$6.4 billion higher than in the Governor's January budget. The Legislative Analyst's Office notes that the Governor's May proposal is balanced in 2026-27 and 2027-28, though subsequent-year deficits continue to be projected.

The 2026-27 Governor's January Budget proposed appropriating the 2025-26 Proposition 98 minimum guarantee of \$5.6 billion, which is lower than the calculated formula level. While the May Revision continues to appropriate less than the Proposition 98 minimum guarantee, the difference (\$3.9 billion) is less, resulting in a proposed funding level of \$121.2 billion. This method of settling up, rather than suspending Proposition 98, results in a loss of approximately \$654 per average daily attendance (ADA). The Director of Finance determines repayments and requires only a majority vote of the legislature rather than two-thirds.

Fortunately, while the 2025-26 enacted state budget contained cash deferrals between June 2026 and July 2026, the 2026-27 Governor's May Revision does not propose deferring apportionments into 2027-28.

Further, as required by Proposition 2, deposits must be made into the Proposition 98 reserve when capital gains revenues are above average. The Governor's May Revision includes \$8.7 billion in mandatory deposits to the Public School System Stabilization Account (PSSSA), plus an additional \$1.6 billion in discretionary deposits, resulting in a projected total balance of \$10.3 billion.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living Adjustments (COLAs) for the current budget year, upcoming budget year, and two subsequent years:

Description	25-26	26-27	27-28	28-29
LCFF COLAs (25-26 Gov. Proposal)	2.43%	3.52%	3.63%	3.49%
LCFF COLAs (25-26 May Revision)	2.30%	3.02%	3.42%	3.31%
LCFF COLAs (25-26 Enacted Budget)	2.30%	3.02%	3.42%	3.31%
LCFF COLAs (26-27 Gov. Proposal)	2.30%	2.41%	3.06%	3.34%
LCFF COLAs (26-27 May Revision)	2.30%	4.31% (2.87+1.44)	3.30%	3.09%

The Governor's May Revision proposes fully funding the 2026-27 LCFF COLA at 2.87% with ongoing funds. An additional ongoing investment of \$926.9 million (1.44%) is also proposed, referred to as the "super COLA," to manage rising costs, the impacts of declining enrollment, and to fund the mandatory

paid pregnancy disability leave proposal. The super COLA applies exclusively to LCFF base grants and does not apply to other state programs. Subsequent years revert to statutory COLA only: 3.30% in 2027-28 and 3.09% in 2028-29.

Student Support and Professional Development Discretionary Block Grant

The Governor's May Revision proposes to appropriate \$5.0 billion in one-time funding for LEAs to assist with rising costs: up from \$2.8 billion in the January proposal. Based on initial estimates, LEAs would receive approximately \$937 per 2025-26 ADA. Allowable discretionary uses include:

- Professional development for teachers (ELA/ELD Framework, Literacy Roadmap, Mathematics Framework, TK-3 developmentally appropriate instruction)
- Dual enrollment and career pathways expansion
- Teacher recruitment and retention strategies
- Rising operational costs

Funds would be available through June 2030, with required reporting to CDE. Due to the one-time and uncertain nature of these funds, and consistent with SCOE guidance, the District is not including this amount in its proposed adopted budget. These funds will be incorporated into the budget through a revision once allocations are formally confirmed following legislative enactment.

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14%, with the Legislature intending to restore approximately \$378 million beginning in 2025-26 through 2027-28. However, the Governor's May Revision proposes to restore the remaining funds (\$757 million) in 2026-27 instead. The District has not included those revenues in its proposed adopted budget, consistent with its conservative approach to uncertain or one-time funding sources.

Expanded Learning Opportunities Program (ELOP)

The Governor's May Revision contains \$4.67 billion of ongoing funding for ELOP. Rate 1 funding of \$2,750 per pupil remains unchanged from 2025-26; the Governor proposes to increase ongoing funding by \$62.4 million to raise the Rate 2 minimum to \$1,800 per TK-6 ADA for LEAs with a UPP below 55%. The minimum amount of \$100,000 remains unchanged.

Special Education

The Governor's May Revision contains \$2.3 billion of ongoing funding to increase the special education base rate from \$917 per funded ADA to \$1,340 per funded ADA: significantly up from the \$509 million proposed in January (which would have resulted in \$999 per funded ADA). These funds will be distributed to the District's SELPA; therefore, the District has not included the proposed increase in its proposed budget. The District did budget for the 2.87% COLA on existing state special education funding sources.

Other Proposed Governor's Budget Components

Below is a summary of other major budget proposals:

- \$261 million to fund the 2.87% statutory COLA for American Indian Education Centers and Early Childhood Education Program, Child Nutrition, Youth in Foster Care, LCFF Equity Multiplier, Mandate Block Grant, Charter School Facility Grant Program, and special education
- COLA for childcare and development programs (including CSPP) is proposed at 2.01%
- Child Nutrition: \$2.8 million additional ongoing funds for universal meals plus \$100 million one-time for kitchen infrastructure and training grants
- \$440 million one-time for Literacy Coaching and Reading Specialists Grant program
- \$1 billion ongoing to expand Community Schools investments to sites with large concentrations of low-income, English learner, and foster youth students (UPP 65%+)
- \$485 million from existing Community Schools Partnership Program extension grants repurposed for one-time planning/implementation grants, school redesign efforts, statewide technical assistance, and accountability systems

Routine Restricted Maintenance Account (RRMA)

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e., transfers out, debt issuances)
- STRS on-behalf expenditures (Resource 7690) are excluded from the RRMA calculation base per enacted legislation
- One-time pandemic funding sources (Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027) are also excluded
- The final 3% contribution is based on year-end actual data; it must be trued up using actual expenditures and will be audited as part of the School Facility Program Bond Audit

Reserves

District Reserve Requirements

The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves if all of the following conditions are met:

- Proposition 98 must be funded based on Test 1
- Full repayment of the maintenance factor before 2014-15
- Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
- Capital gains exceed 8% of general fund revenues

Senate Bill 751, effective January 1, 2018, revised the reserve cap law. The cap is now triggered in any fiscal year immediately following a year in which the PSSSA balance equals or exceeds 3% of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes. The cap limits combined assigned and unassigned ending balances in Fund 01 and Fund 17 to 10% for all districts. Basic aid districts and those with fewer than 2,501 ADA are exempt.

As noted above, the PSSSA will have a balance of \$10.3 billion: well above the 3% threshold trigger. Therefore, the local reserve cap will be in effect for the 2026-27 school year. Petaluma City Schools is subject to this cap. The District's projected 2026-27 combined unassigned Fund 01 balance of \$7,119,287 represents approximately 5.24% of unrestricted General Fund expenditures, within the 10% cap limit.

2026-27 Petaluma City Schools: Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 7,160 (District 5,568 + Charter 1,591 + County Program 1), per Form A (Estimated P-2 ADA).
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is approximately 47%. The percentage will be revised based on actual data.
- Lottery revenue is estimated at \$190 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- Transitional Kindergarten add-on is \$5,704 per TK ADA.
- Mandated Cost Block Grant is \$40.41 for K-8 ADA and \$79.27 for 9-12 ADA.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Enrollment and ADA Trends

Petaluma City Schools serves students across its district schools and sponsored charter schools. Total budgeted enrollment for 2026-27 is 7,689 (District 5,992 + Charter 1,697). The following summarizes key enrollment trends:

- 2023-24 Actual Total Enrollment: 7,388 (District 7,388; Charter 1,090 budgeted)
- 2024-25 Actual Total Enrollment: 7,416 (District enrollment remained relatively stable)
- 2025-26 Actual Enrollment: 7,491 (including 1,609 charter students; reflects initial ramp-up of Valley Vista Public Charter School enrollment)
- 2026-27 Budget Enrollment: 7,689 (District 5,992 + Charter 1,697); ADA estimated at 7,160

District regular enrollment has fluctuated modestly over the three years, consistent with broader demographic trends in Sonoma County. Valley Vista Public Charter School is in its initial enrollment ramp-up phase, and charter enrollment is expected to grow incrementally, contributing to overall ADA growth projected in the MYP. The District uses conservative charter enrollment assumptions consistent with observed trends.

The direct relationship between ADA and LCFF revenue is significant: each additional unit of ADA generates approximately \$13,600 in LCFF base grant revenue (adjusted for the District's grade-span

mix). Enrollment stability and attendance improvement are therefore key drivers of revenue sustainability.

Staffing Overview

The net staffing change reflects significant additions, primarily associated with the new Valley Vista Public Charter School (18.0 teacher FTE) and TK expansion requirements (3.0 IA FTE), offset by the elimination of administrative coordinator and support positions. Employee compensation is noted as "Not Settled" for all three projection years, meaning the budget reflects step-and-column increases only (2.00% for certificated and classified) and does not include any negotiated salary COLA adjustments. Any settlement above step-and-column would increase personnel costs beyond current projections and should be evaluated against available LCFF revenue growth.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$102,492,772	\$101,411,896
Federal Revenues	\$0	\$3,343,104
Other State Revenues	\$2,779,047	\$18,690,233
Other Local Revenues	\$1,711,431	\$15,863,508
TOTAL REVENUES	\$106,983,250	\$137,603,490

LCFF unrestricted revenues of \$102,492,772 reflect the full 4.31% combined LCFF increase (2.87% statutory COLA + 1.44% super COLA) applied to the prior-year base. Total combined revenues of \$137,603,490 represent a 2.1% increase over 2025-26 estimated actuals. Federal revenues decrease 14.8% due to expiration of one-time pandemic-era allocations.

Education Protection Account (EPA)

As approved by voters through Propositions 30 (2012) and 55 (2016), a portion of K-14 general-purpose funds must be utilized for instructional purposes. Revenues generated are deposited into the Education Protection Account, with a corresponding reduction to state aid. LEAs have sole authority to determine how EPA funds are spent, subject to governing board approval, prohibition on administrative use, public reporting requirements, and annual audit verification.

Illustrated below is the District's 2026-27 EPA funding budget. The amounts will be revised throughout the year based on information received from the State.

Description	2026-27 Budget
Education Protection Account (EPA)	\$5,173,025
Corresponding reduction to State Aid	(\$5,173,025)
Net EPA Impact to General Fund	\$0

Operating Expenditure Components

The General Fund is used for the majority of the District's functions. As illustrated below, salaries and benefits comprise approximately 89% of the District's unrestricted budget and approximately 82% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$39,400,266	\$55,178,049
Classified Salaries	\$12,755,921	\$21,543,383
Employee Benefits	\$19,800,633	\$35,223,782
Books and Supplies	\$3,517,890	\$6,238,989
Services and Other Operating	\$8,232,966	\$17,187,563
Capital Outlay	\$10,000	\$460,000
Other Outgo	\$85,000	\$85,000
Transfers of Indirect Costs	(\$673,314)	\$0
TOTAL EXPENDITURES	\$82,959,362	\$135,916,766

Total combined expenditures of \$135,916,766 represent a 6.2% decrease from the 2025-26 estimated actuals of \$144,842,662, primarily due to the expiration of significant one-time restricted program carryover funds. CalPERS employer rate decreases to 26.40% in 2026-27 (from 26.81%); CalSTRS remains stable at 19.10%.

General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education	\$16,090,821
Routine Restricted Maintenance	\$1,963,906
Transportation	\$935,836
TOTAL	\$18,990,563

Note: Contributions per the Board presentation. Special Education: \$16,090,821; Routine Restricted Maintenance: \$1,963,906; Transportation: \$935,836. Total per Form 01 (Object 8980-8999): \$18,990,563.

Special education remains the largest single pressure on the unrestricted General Fund. Illustrated below is the multi-year trend in the District's unrestricted contribution to special education:

Fiscal Year	Unrestricted Contribution to Special Education
2023-24 Estimated Actuals	~\$19.1M (baseline)

Fiscal Year	Unrestricted Contribution to Special Education
2024-25 Estimated Actuals	~\$19.1M
2025-26 Estimated Actuals	\$21,947,569
2026-27 Budget	\$16,090,821 (-26.6% from 25-26)*

* The 2026-27 budget contribution of \$16,090,821 reflects the District's direct unrestricted contribution to special education per the Board presentation. The decrease from the 2025-26 estimated actuals (\$21,947,569) is primarily attributable to an increase in restricted revenues received from the SELPA (\$6,739,287 in SELPA transfers for 2026-27 vs. \$3,323,082 in 2025-26), which partially offsets the decrease in unrestricted contributions. Despite the historic \$2.3 billion statewide special education investment in the May Revision, the structural cost pressures on special education remain significant. It will continue to require monitoring in the MYP years.

General Fund Summary

The District's 2026-27 General Fund projects a total operating surplus of \$1,687,174 (combined unrestricted and restricted), resulting in an estimated ending fund balance of \$16,490,712. This is an improvement from the 2025-26 estimated actual deficit of (\$9,968,545), driven by the expiration of restricted program carryover expenditures and improved LCFF funding levels from the May Revision.

The components of the District's fund balance are as follows:

Component	2025-26 Est. Actuals	2026-27 Budget
Revolving Cash & Other Nonspendables	\$0	\$0
Restricted Programs	\$8,257,078	\$9,371,425
Committed	\$0	\$0
Assigned	\$0	\$0
Reserve for Economic Uncertainties	\$0	\$0
Unassigned/Unappropriated	\$6,546,460	\$7,119,287
TOTAL ENDING FUND BALANCE	\$14,803,538	\$16,490,712

The unrestricted unassigned balance of \$7,119,287 represents 8.6% of unrestricted General Fund expenditures: above the 3% minimum reserve standard of \$4,077,503. The District meets the reserve standard in the budget year and all subsequent projection years.

Reserve Strategy: The District's reserves are projected to grow from 5.24% in 2026-27 to 7.53% by 2028-29. This growth is intentional and reflects a conservative fiscal posture: the District is allowing reserves to accumulate in recognition of near-term risks, including state budget volatility, the expiration of one-time restricted grants, rising special education costs, and the reserve cap being triggered in 2026-27. Preserving reserves above the statutory minimum provides a fiscal buffer against these structural pressures without requiring immediate program reductions.

Note on Reserve Classification: Per GASB and SACS reporting standards, the District's Reserve for Economic Uncertainties (Object 9789) shows \$0 in the fund balance schedule. This is consistent with SACS reporting methodology where the unassigned/unappropriated amount (Object 9790) serves as the operative reserve measure.

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The \$7,119,287 in unassigned funds functions as the District's economic uncertainty reserve and is compared against the 3% reserve standard in Form MYP Section F. Board members should note that the 3% minimum reserve (\$4,077,503) is embedded within the unassigned balance rather than separately designated.

Fund Summaries

Illustrated below is a summary of each Fund's balance and corresponding change from 2025-26 estimated actuals to the 2026-27 budget:

Fund	Description	FY26 Est. Actuals	FY27 Budget
11	Adult Education Fund	\$1,121,784	\$1,219,717
13	Cafeteria Special Revenue Fund	\$15,987	\$25,581
14	Deferred Maintenance Fund	\$5,013	\$5,163
21	Building Fund	\$77,447,749	\$9,881,032
25	Capital Facilities Fund	\$4,507,397	\$1,140,650
40	Reserve for Capital Fund	\$3,107,077	\$3,149,077
63	Enterprise Fund	\$10,187	\$10,187
67	Self Insurance Fund	\$1,086,928	\$1,111,928
73	Foundation/Trust Fund	\$107,895	\$107,895

Facilities and Bond Program

The Building Fund (21) shows a significant decrease from \$77.4 million in 2025-26 estimated actuals to \$9.9 million in the 2026-27 budget. This reflects \$70.4 million in planned capital expenditures for bond-funded facility improvement projects during 2026-27, including school modernization, safety infrastructure, and deferred maintenance projects funded through the District's voter-approved bond program. These are one-time capital outlays that reduce the fund balance but do not affect General Fund operations.

The Capital Facilities Fund (25) similarly decreases from \$4.5 million to \$1.1 million as developer impact fee revenues are deployed for capital projects consistent with the District's facilities master plan. These facility investments reflect the Board's commitment to maintaining safe, modern learning environments and are separate from the General Fund operating budget.

Multiyear Projection

General Planning Factors

Illustrated below are the latest primary funding factors relating to the May Revision:

Planning Factor	2025-26	2026-27	2027-28	2028-29
Dept. of Finance Statutory COLA	2.30%	2.87%	3.30%	3.09%

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Planning Factor	2025-26	2026-27	2027-28	2028-29
LCFF COLA (w/ Super COLA)	2.30%	4.31%	3.30%	3.09%
California CPI	3.25%	3.76%	3.18%	2.76%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.40%	26.80%	25.90%
SUI Employer Rate	0.05%	0.05%	0.05%	0.05%
Lottery - Unrestricted per ADA	\$190	\$190	\$190	\$190
Lottery - Prop. 20 per ADA	\$82	\$82	\$82	\$82
Universal TK/ADA Add-On	\$5,545	\$5,704	\$5,892	\$6,074
Mandate Block Grant (District K-8)	\$39.09	\$40.41	\$41.74	\$43.03
Mandate Block Grant (District 9-12)	\$76.48	\$79.27	\$81.89	\$84.42
Mandate Block Grant (Charter K-8)	\$20.52	\$21.31	\$22.01	\$22.69
Mandate Block Grant (Charter 9-12)	\$58.21	\$60.48	\$62.48	\$64.41
Routine Restricted Maintenance Acct.	3% GF	3% GF	3% GF	3% GF

Revenue Assumptions

Per enrollment trends, the District anticipates modest ADA growth in the out-years, reflecting stabilization in District enrollment and continued charter school growth. ADA is projected at 7,344 in 2027-28 and 7,513 in 2028-29, based on budgeted enrollment of 7,885 and 8,066, respectively, with HS attendance rates of 93% and elementary attendance rates of 94% held constant across all three projection years. LCFF revenues grow from \$99,707,095 in 2026-27 to \$105,257,443 in 2027-28 (5.28%) and \$110,726,101 in 2028-29 (5.20%), driven by statutory COLAs of 3.30% and 3.09%, respectively, plus enrollment growth. The 1.44% super COLA applies only in 2026-27 and does not continue in subsequent years.

Other State revenues are projected to decline from \$18.7 million in 2026-27 to \$16.6 million by 2028-29, reflecting the expiration of one-time programs including the Golden State Pathways grant, Learning Recovery Grant, Educator Effectiveness Grant, and A-G Completion Improvement Grant (expiring between June 2026 and June 2028 per Form 01CS). Unrestricted local revenues remain relatively constant. Federal revenues decrease in 2027-28 as one-time federal program carryovers conclude, then hold flat through 2028-29.

Expenditure Assumptions

Certificated step-and-column costs are projected to increase by approximately 2% annually, with an additional \$450,000 per year for enrollment-driven staffing adjustments. Classified step costs are projected to increase by approximately 2% annually.

Employee benefits reflect updated pension rates: CalPERS at 26.40% in 2026-27, increasing to 26.80% in 2027-28, and declining to 25.90% in 2028-29. CalSTRS remains stable at 19.10% across all three years. Services and other operating expenditures increase from \$17.2 million to \$18.5 million over the projection period, reflecting ongoing inflationary pressures. Capital outlay declines from \$460,000 in

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2026-27 to \$129,349 in subsequent years as current-year projects conclude. Restricted program expenditures decline as one-time grants expire; carryover balances are removed from out-year projections per MYP methodology.

Description	2026-27	2027-28	2028-29
A. REVENUES AND OTHER FINANCING SOURCES			
LCFF Sources	\$99,707,095	\$105,257,443	\$110,726,101
Federal Revenues	\$3,343,104	\$3,006,641	\$3,006,641
Other State Revenues	\$18,690,233	\$17,420,877	\$16,625,339
Other Local Revenues	\$15,833,528	\$15,833,528	\$15,833,528
Other Financing Sources	\$29,980	\$29,980	\$29,980
TOTAL REVENUES	\$137,603,940	\$141,455,114	\$146,128,234
B. EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries	\$55,178,049	\$56,731,610	\$58,323,054
Classified Salaries	\$21,543,383	\$21,956,513	\$22,412,154
Employee Benefits	\$35,223,782	\$35,374,222	\$36,697,023
Books and Supplies	\$6,238,989	\$6,258,989	\$6,358,989
Services and Other Operating	\$17,187,563	\$17,687,563	\$18,487,563
Capital Outlay / Other Outgo	\$545,000	\$214,349	\$214,349
TOTAL EXPENDITURES	\$135,916,766	\$138,223,246	\$142,493,132
NET INCREASE (DECREASE)	\$1,687,174	\$3,231,868	\$3,635,102
Beginning Fund Balance	\$14,803,538	\$16,490,712	\$19,722,580
ENDING FUND BALANCE	\$16,490,712	\$19,722,580	\$23,357,682
C. AVAILABLE RESERVES			
Available Reserves (Unrestricted)	\$7,119,287	\$8,450,181	\$10,731,365
Reserve % of Expenditures	5.24%	6.11%	7.53%
Required Reserve Standard (3%)	\$4,077,503	\$4,146,697	\$4,274,794
Meets Reserve Standard	YES	YES	YES

Estimated Ending Fund Balances

During 2027-28, the District projects a net increase in the General Fund of \$3,231,868, resulting in an estimated ending combined fund balance of approximately \$19.7 million. During 2028-29, the District projects a net increase of \$3,635,102, resulting in an estimated ending combined fund balance of approximately \$23.4 million. Illustrated below are the components of fund balance for the current and

two subsequent years in accordance with Senate Bill 858 disclosure requirements (amounts above the State-mandated 3% reserve):

Reserve Component	2026-27	2027-28	2028-29
Required Reserve (3% of expenditures)	\$4,077,503	\$4,146,697	\$4,274,794
Available Reserves	\$7,119,287	\$8,450,181	\$10,731,365
Amount Above Required Reserve	\$3,041,784	\$4,303,484	\$6,456,571
Reserve as % of Expenditures	5.24%	6.11%	7.53%
Meets Reserve Standard	YES	YES	YES

Key Fiscal Risks

While the 2026-27 budget projects a positive outcome and the MYP demonstrates improving reserves, the following risks warrant ongoing monitoring:

- **State Budget Volatility:** The Legislature has not yet enacted the final 2026-27 State Budget (deadline: June 15). Revenue estimates may change materially, affecting Proposition 98 levels and LCFF funding. The \$3.9 billion in settle-up and the LAO's projected out-year deficits introduce multi-year uncertainty.
- **Super COLA One-Time Nature:** The 1.44% super COLA applies only in 2026-27. Out-year projections revert to statutory COLA only, which will require careful expenditure management to avoid structural imbalance if costs grow faster than revenues.
- **Expiration of One-Time Grants:** Significant restricted revenues (Golden State Pathways, Learning Recovery, Educator Effectiveness, A-G Grant) expire between June 2026 and June 2028, reducing restricted other state revenues from \$18.7M to \$16.6M by 2028-29 and requiring corresponding program adjustments.
- **Special Education Cost Growth:** Despite the historic \$2.3 billion statewide investment, special education remains the largest unrestricted fund pressure. Future changes to SELPA allocations, increased service levels, or declining SELPA transfer revenues could increase the District's contribution above budgeted levels.
- **Mandatory Paid Pregnancy Disability Leave:** The new PPDL requirement (up to 14 weeks paid leave) creates an unquantified but ongoing cost pressure. The Governor's proposal anticipates that the 1.44% super COLA will fund these costs, but the actual fiscal impact depends on employee utilization and final legislative details.
- **Salary Settlement Uncertainty:** The MYP assumes only step-and-column cost increases. Any negotiated COLA or salary adjustments beyond step-and-column would increase expenditures beyond current projections and reduce available reserves.
- **Health Benefit Inflation:** Employer health and welfare costs are projected to grow modestly. Significant increases in benefit costs above projected levels could accelerate reserve drawdown.
- **Cash-Flow Timing:** The District projects near-zero cash in October (\$5,707) and March (\$308,322), and a significantly negative cash position in May 2027 (-\$14.8 million) due to the timing gap between payroll/vendor disbursements and June property tax and apportionment receipts. Interfund borrowing or other cash management strategies may be required.

- Federal Funding Uncertainty: CDE has released preliminary 2026-27 federal entitlements, but projections beyond 2026-27 remain unknown. Federal education funding reductions could affect Title programs budgeted in the restricted fund.
- Reserve Cap Compliance: The 10% reserve cap is in effect for 2026-27. If year-end restricted revenues or expenditures result in a higher-than-projected unrestricted ending balance, the District must be prepared to implement board-approved commitments or one-time expenditures to maintain compliance.

Conclusion

The 2026-27 Adopted Budget supports a Positive Certification: the District is projected to meet its financial obligations in the current fiscal year and the subsequent two fiscal years. The District meets the 3% reserve standard in all three projection years, with available reserves growing from \$7,119,287 (5.24%) in 2026-27 to \$10,731,365 (7.53%) by 2028-29.

The improved May Revision funding environment, including the combined 4.31% LCFF increase, the historic \$2.3 billion special education investment, and strong Proposition 98 funding levels, provides a solid foundation for fiscal planning. The District has adopted conservative budget assumptions, excluded uncertain one-time funds from the adopted budget, and identified the key fiscal risks that will require active monitoring throughout the year.

Through disciplined budget management, proactive monitoring of enrollment trends, cash flow, and state budget developments, and continued collaboration with the Sonoma County Office of Education and the Governing Board, the District is well-positioned to maintain prudent operating reserves and sufficient cash flow to support long-term fiscal stability and high-quality educational programs.

Sources: SACS Form 01, Form A, Form MYP, Form 01CS (printed June 17, 2026, Petaluma City Elementary/Joint Union High, CDS 49-40246-0000000); FCMAT/CSIS Cashflow Report Projection #31770 (June 17, 2026); BASC Common Message 2026-27 May Revision; SCOE Biz Bulletin Nos. 26-18 and 26-19 (May 2026); SSC Financial Projection Dashboard 2026-27 May Revision. All figures are subject to Board adoption and legislative enactment of the final 2026-27 State Budget.

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: Petaluma City School's District Office
Date: June 23, 2026

Public Hearing:

Place: PCS District Office Board
Date: June 30, 2026
Time: 6:00pm

Adoption Date: June 30, 2026

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

Printed Name: Ryan Williams Title: Clerk of the Governing Board

Contact person for additional information on the budget reports:

Name: Amanda Bonivert
Title: CBO

Telephone: 707-778-4621
E-mail: abonivert@petk12.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

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Petaluma City School's District Office

Date: June 23, 2026

Adoption Date: June 30, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Ryan Williams

Title: Clerk of the Governing Board

Public Hearing:

Place: PCS District Office Board

Date: June 30, 2026

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Contact person for additional information on the budget reports:

Name: Amanda Bonivert

Title: CBO

Telephone: 707-778-4621

E-mail: abonivert@petk12.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

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
				X

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/23/2026	
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	

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	98,002,294.00	5.66%	103,552,642.00	5.28%	109,021,300.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,779,047.00	0.00%	2,779,047.00	0.00%	2,779,047.00
4. Other Local Revenues	8600-8799	1,711,431.00	0.00%	1,711,431.00	0.00%	1,711,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	29,980.00	0.00%	29,980.00	0.00%	29,980.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,621,894.00)	6.80%	(20,957,061.00)	1.34%	(21,237,103.00)
6. Total (Sum lines A1 thru A5c)		82,900,858.00	5.08%	87,116,039.00	5.96%	92,304,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,940,502.00		40,178,507.00
b. Step & Column Adjustment				788,005.00		821,765.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				450,000.00		450,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,940,502.00	3.18%	40,178,507.00	3.17%	41,450,272.00
2. Classified Salaries						
a. Base Salaries				12,707,964.00		12,963,082.00
b. Step & Column Adjustment				255,118.00		260,221.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,707,964.00	2.01%	12,963,082.00	2.01%	13,223,303.00
3. Employee Benefits	3000-3999	20,050,218.00	-0.95%	19,858,986.00	6.71%	21,192,026.00
4. Books and Supplies	4000-4999	3,577,890.00	-1.40%	3,527,890.00	2.55%	3,617,890.00
5. Services and Other Operating Expenditures	5000-5999	8,602,846.00	1.51%	8,732,966.00	9.16%	9,532,966.00
6. Capital Outlay	6000-6999	10,000.00	500.00%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(758,314.00)	0.00%	(758,314.00)	0.00%	(758,314.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,131,106.00	1.72%	84,563,117.00	4.44%	88,318,143.00

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)		(230,248.00)		2,552,922.00		3,986,512.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,546,460.02		6,316,212.02		8,869,134.02
2. Ending Fund Balance (Sum lines C and D1)		6,316,212.02		8,869,134.02		12,855,646.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,316,212.02		8,869,134.02		12,855,646.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,316,212.02		8,869,134.02		12,855,646.02
E. AVAILABLE RESERVES						
1. General Fund						
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	6,316,212.02		8,869,134.02		12,855,646.02
(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			0.00		
c. Unassigned/Unappropriated	9790					0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,316,212.02		8,869,134.02		12,855,646.02
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.						
Added certificated salaries due to an increase in 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	1,704,801.00	0.00%	1,704,801.00	0.00%	1,704,801.00
2. Federal Revenues	8100-8299	3,343,104.00	-10.06%	3,006,641.00	0.00%	3,006,641.00
3. Other State Revenues	8300-8599	15,911,186.00	-7.98%	14,641,830.00	-5.43%	13,846,292.00
4. Other Local Revenues	8600-8799	14,122,097.00	0.00%	14,122,097.00	0.00%	14,122,097.00
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	19,621,894.00	6.33%	20,863,706.00	1.34%	21,143,748.00
6. Total (Sum lines A1 thru A5c)		54,703,082.00	-0.67%	54,339,075.00	-0.95%	53,823,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,701,055.00		16,016,611.00
b. Step & Column Adjustment				315,556.00		319,679.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,701,055.00	2.01%	16,016,611.00	2.00%	16,336,290.00
2. Classified Salaries						
a. Base Salaries				9,040,922.00		9,198,934.00
b. Step & Column Adjustment				158,012.00		95,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		100,020.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,040,922.00	1.75%	9,198,934.00	2.12%	9,394,354.00
3. Employee Benefits	3000-3999	15,525,307.00	-0.06%	15,515,236.00	-0.07%	15,504,997.00
4. Books and Supplies	4000-4999	3,116,775.00	-12.37%	2,731,099.00	0.37%	2,741,099.00
5. Services and Other Operating Expenditures	5000-5999	9,054,597.00	-1.10%	8,954,597.00	0.00%	8,954,597.00
6. Capital Outlay	6000-6999	450,000.00	-84.59%	69,349.00	0.00%	69,349.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	758,314.00	0.00%	758,314.00	0.00%	758,314.00
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)		53,731,970.00	-0.75%	53,329,140.00	0.97%	53,844,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		971,112.00		1,009,935.00		(20,421.00)

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)		8,257,077.74		9,228,189.74		10,238,124.74
2. Ending Fund Balance (Sum lines C and D1)		9,228,189.74		10,238,124.74		10,217,703.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,228,189.74		10,680,246.74		10,836,557.74
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		(442,122.00)		(618,854.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,228,189.74		10,238,124.74		10,217,703.74
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.						
Removed carryover						

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	99,707,095.00	5.57%	105,257,443.00	5.20%	110,726,101.00
2. Federal Revenues	8100-8299	3,343,104.00	-10.06%	3,006,641.00	0.00%	3,006,641.00
3. Other State Revenues	8300-8599	18,690,233.00	-6.79%	17,420,877.00	-4.57%	16,625,339.00
4. Other Local Revenues	8600-8799	15,833,528.00	0.00%	15,833,528.00	0.00%	15,833,528.00
5. Other Financing Sources						
a. Transfers In	8900-8929	29,980.00	0.00%	29,980.00	0.00%	29,980.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(93,355.00)	0.00%	(93,355.00)
6. Total (Sum lines A1 thru A5c)		137,603,940.00	2.80%	141,455,114.00	3.30%	146,128,234.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,641,557.00		56,195,118.00
b. Step & Column Adjustment				1,103,561.00		1,141,444.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				450,000.00		450,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,641,557.00	2.84%	56,195,118.00	2.83%	57,786,562.00
2. Classified Salaries						
a. Base Salaries				21,748,886.00		22,162,016.00
b. Step & Column Adjustment				413,130.00		355,621.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		100,020.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,748,886.00	1.90%	22,162,016.00	2.06%	22,617,657.00
3. Employee Benefits	3000-3999	35,575,525.00	-0.57%	35,374,222.00	3.74%	36,697,023.00
4. Books and Supplies	4000-4999	6,694,665.00	-6.51%	6,258,989.00	1.60%	6,358,989.00
5. Services and Other Operating Expenditures	5000-5999	17,657,443.00	0.17%	17,687,563.00	4.52%	18,487,563.00
6. Capital Outlay	6000-6999	460,000.00	-71.88%	129,349.00	0.00%	129,349.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		136,863,076.00	0.75%	137,892,257.00	3.10%	142,162,143.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		740,864.00		3,562,857.00		3,966,091.00

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)		14,803,537.76		15,544,401.76		19,107,258.76
2. Ending Fund Balance (Sum lines C and D1)		15,544,401.76		19,107,258.76		23,073,349.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,228,189.74		10,680,246.74		10,836,557.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,316,212.02		8,427,012.02		12,236,792.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,544,401.76		19,107,258.76		23,073,349.76
E. AVAILABLE RESERVES						
1. General Fund						
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	6,316,212.02		8,869,134.02		12,855,646.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(442,122.00)		(618,854.00)
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)		6,316,212.02		8,427,012.02		12,236,792.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.61%		6.11%		8.61%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		7,160.26		7,344.36		7,513.17
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		136,863,076.00		137,892,257.00		142,162,143.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		136,863,076.00		137,892,257.00		142,162,143.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		4,105,892.28		4,136,767.71		4,264,864.29
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		4,105,892.28		4,136,767.71		4,264,864.29
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	94,779,000.00	1,664,391.00	96,443,391.00	98,002,294.00	1,704,801.00	99,707,095.00	3.4%
2) Federal Revenue		8100-8299	0.00	3,925,767.25	3,925,767.25	0.00	3,343,104.00	3,343,104.00	-14.8%
3) Other State Revenue		8300-8599	3,291,387.00	14,796,313.35	18,087,700.35	2,779,047.00	15,911,186.00	18,690,233.00	3.3%
4) Other Local Revenue		8600-8799	2,732,043.98	13,564,000.61	16,296,044.59	1,711,431.00	14,122,097.00	15,833,528.00	-2.8%
5) TOTAL, REVENUES			100,802,430.98	33,950,472.21	134,752,903.19	102,492,772.00	35,081,188.00	137,573,960.00	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,112,866.96	16,981,001.32	57,093,868.28	38,940,502.00	15,701,055.00	54,641,557.00	-4.3%
2) Classified Salaries		2000-2999	13,510,958.76	9,385,998.01	22,896,956.77	12,707,964.00	9,040,922.00	21,748,886.00	-5.0%
3) Employee Benefits		3000-3999	20,981,174.70	15,507,037.61	36,488,212.31	20,050,218.00	15,525,307.00	35,575,525.00	-2.5%
4) Books and Supplies		4000-4999	1,700,630.25	5,209,369.76	6,910,000.01	3,577,890.00	3,116,775.00	6,694,665.00	-3.1%
5) Services and Other Operating Expenditures		5000-5999	8,360,612.75	11,985,636.89	20,346,249.64	8,602,846.00	9,054,597.00	17,657,443.00	-13.2%
6) Capital Outlay		6000-6999	29,980.16	1,103,335.92	1,133,316.08	10,000.00	450,000.00	460,000.00	-59.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,911.94	144,500.00	207,411.94	0.00	85,000.00	85,000.00	-59.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,034,873.25)	801,520.00	(233,353.25)	(758,314.00)	758,314.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			83,724,262.27	61,118,399.51	144,842,661.78	83,131,106.00	53,731,970.00	136,863,076.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,078,168.71	(27,167,927.30)	(10,089,758.59)	19,361,666.00	(18,650,782.00)	710,884.00	-107.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	34,500.00	86,714.00	121,214.00	29,980.00	0.00	29,980.00	-75.3%
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	(21,947,569.34)	21,947,569.34	0.00	(19,621,894.00)	19,621,894.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,913,069.34)	22,034,283.34	121,214.00	(19,591,914.00)	19,621,894.00	29,980.00	-75.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,834,900.63)	(5,133,643.96)	(9,968,544.59)	(230,248.00)	971,112.00	740,864.00	-107.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,990,698.65	13,285,865.70	23,276,564.35	6,546,460.02	8,257,077.74	14,803,537.76	-36.4%
b) Audit Adjustments		9793	1,390,662.00	104,856.00	1,495,518.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			11,381,360.65	13,390,721.70	24,772,082.35	6,546,460.02	8,257,077.74	14,803,537.76	-40.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,381,360.65	13,390,721.70	24,772,082.35	6,546,460.02	8,257,077.74	14,803,537.76	-40.2%
2) Ending Balance, June 30 (E + F1e)			6,546,460.02	8,257,077.74	14,803,537.76	6,316,212.02	9,228,189.74	15,544,401.76	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,200.00	0.00	24,200.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,215,691.39	8,215,691.39	0.00	9,228,189.74	9,228,189.74	12.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,522,260.02	0.00	6,522,260.02	6,316,212.02	0.00	6,316,212.02	-3.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,954,778.24	(8,366,228.24)	17,588,550.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	24,200.00	0.00	24,200.00				
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	49,153.88	1,979,286.46	2,028,440.34				
4) Due from Grantor Government		9290	0.00	(351,477.00)	(351,477.00)				
5) Due from Other Funds		9310	800,000.00	0.00	800,000.00				
6) Stores		9320	0.00	41,386.35	41,386.35				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			26,830,132.12	(6,697,032.43)	20,133,099.69				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	118,797.97	0.00	118,797.97				
2) Due to Grantor Governments		9590	0.00	68,275.00	68,275.00				
3) Due to Other Funds		9610	800,000.00	0.00	800,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,010.56	2,010.56				
6) TOTAL, LIABILITIES			918,797.97	70,285.56	989,083.53				
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)			25,911,334.15	(6,767,317.99)	19,144,016.16				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	36,714,804.00	0.00	36,714,804.00	38,759,777.00	0.00	38,759,777.00	5.6%
Education Protection Account State Aid - Current Year		8012	5,219,018.00	0.00	5,219,018.00	5,173,025.00	0.00	5,173,025.00	-0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	205,750.00	0.00	205,750.00	205,750.00	0.00	205,750.00	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	43,667,402.00	0.00	43,667,402.00	43,667,402.00	0.00	43,667,402.00	0.0%
Unsecured Roll Taxes		8042	722,646.00	0.00	722,646.00	722,646.00	0.00	722,646.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,373,100.00	0.00	1,373,100.00	1,510,687.00	0.00	1,510,687.00	10.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,463,232.00	0.00	3,463,232.00	3,716,535.00	0.00	3,716,535.00	7.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	3,413,048.00	0.00	3,413,048.00	4,246,472.00	0.00	4,246,472.00	24.4%
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			94,779,000.00	0.00	94,779,000.00	98,002,294.00	0.00	98,002,294.00	3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,664,391.00	1,664,391.00	0.00	1,704,801.00	1,704,801.00	2.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			94,779,000.00	1,664,391.00	96,443,391.00	98,002,294.00	1,704,801.00	99,707,095.00	3.4%
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	2,110,387.00	2,110,387.00	0.00	1,751,714.00	1,751,714.00	-17.0%
Special Education Discretionary Grants		8182	0.00	164,500.00	164,500.00	0.00	87,265.00	87,265.00	-47.0%
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		655,045.00	655,045.00		660,015.00	660,015.00	0.8%
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		210,626.00	210,626.00		125,892.00	125,892.00	-40.2%
Title III, Immigrant Student Program	4201	8290		43,910.25	43,910.25		32,484.00	32,484.00	-26.0%
Title III, English Learner Program	4203	8290		147,198.00	147,198.00		92,141.00	92,141.00	-37.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		535,643.00	535,643.00		534,844.00	534,844.00	-0.1%
Career and Technical Education	3500-3599	8290		58,458.00	58,458.00		58,749.00	58,749.00	0.5%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,925,767.25	3,925,767.25	0.00	3,343,104.00	3,343,104.00	-14.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	387,364.00	0.00	387,364.00	346,657.00	0.00	346,657.00	-10.5%
Lottery - Unrestricted and Instructional Materials		8560	1,339,831.00	579,266.00	1,919,097.00	1,419,441.00	1,107,936.00	2,527,377.00	31.7%
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		1,618,962.00	1,618,962.00		3,118,880.00	3,118,880.00	92.6%
After School Education and Safety (ASES)	6010	8590		290,447.34	290,447.34		390,196.00	390,196.00	34.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		50,000.00	50,000.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		780,650.56	780,650.56		975,000.00	975,000.00	24.9%
Arts and Music in Schools (Prop 28)	6770	8590		1,157,046.00	1,157,046.00		1,203,679.00	1,203,679.00	4.0%
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	1,564,192.00	10,319,941.45	11,884,133.45	1,012,949.00	9,115,495.00	10,128,444.00	-14.8%
TOTAL, OTHER STATE REVENUE			3,291,387.00	14,796,313.35	18,087,700.35	2,779,047.00	15,911,186.00	18,690,233.00	3.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	949,096.00	2,030,900.00	2,979,996.00	949,096.00	2,030,900.00	2,979,996.00	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	1,240,000.00	1,240,000.00	0.00	1,240,000.00	1,240,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	122,584.59	0.00	122,584.59	142,585.00	0.00	142,585.00	16.3%
Interest		8660	770,000.00	0.00	770,000.00	335,000.00	0.00	335,000.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	165,620.00	3,847,195.00	4,012,815.00	159,000.00	3,290,859.00	3,449,859.00	-14.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	426,940.00	426,940.00	0.00	627,348.00	627,348.00	46.9%
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	724,743.39	2,695,883.61	3,420,627.00	125,750.00	193,703.00	319,453.00	-90.7%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,323,082.00	3,323,082.00		6,739,287.00	6,739,287.00	102.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,732,043.98	13,564,000.61	16,296,044.59	1,711,431.00	14,122,097.00	15,833,528.00	-2.8%
TOTAL, REVENUES			100,802,430.98	33,950,472.21	134,752,903.19	102,492,772.00	35,081,188.00	137,573,960.00	2.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,703,019.46	12,776,377.58	47,479,397.04	33,786,715.00	11,899,082.00	45,685,797.00	-3.8%
Certificated Pupil Support Salaries		1200	1,352,077.50	2,317,817.62	3,669,895.12	1,193,077.00	2,445,964.00	3,639,041.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,002,644.00	1,885,280.12	5,887,924.12	3,886,633.00	1,356,009.00	5,242,642.00	-11.0%
Other Certificated Salaries		1900	55,126.00	1,526.00	56,652.00	74,077.00	0.00	74,077.00	30.8%
TOTAL, CERTIFICATED SALARIES			40,112,866.96	16,981,001.32	57,093,868.28	38,940,502.00	15,701,055.00	54,641,557.00	-4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,044,200.57	4,168,665.81	5,212,866.38	1,009,195.00	4,410,082.00	5,419,277.00	4.0%
Classified Support Salaries		2200	3,947,466.48	2,185,685.35	6,133,151.83	4,187,337.00	1,571,437.00	5,758,774.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	1,241,301.00	707,794.33	1,949,095.33	1,051,862.00	711,476.00	1,763,338.00	-9.5%
Clerical, Technical and Office Salaries		2400	4,282,509.49	606,044.32	4,888,553.81	4,299,073.00	592,480.00	4,891,553.00	0.1%
Other Classified Salaries		2900	2,995,481.22	1,717,808.20	4,713,289.42	2,160,497.00	1,755,447.00	3,915,944.00	-16.9%
TOTAL, CLASSIFIED SALARIES			13,510,958.76	9,385,998.01	22,896,956.77	12,707,964.00	9,040,922.00	21,748,886.00	-5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,662,742.51	8,347,913.88	16,010,656.39	7,384,905.00	8,397,140.00	15,782,045.00	-1.4%
PERS		3201-3202	3,762,084.04	2,470,193.91	6,232,277.95	3,337,071.00	2,441,084.00	5,778,155.00	-7.3%
OASDI/Medicare/Alternative		3301-3302	1,642,599.08	984,809.29	2,627,408.37	1,513,010.00	897,186.00	2,410,196.00	-8.3%
Health and Welfare Benefits		3401-3402	7,200,041.43	3,371,030.52	10,571,071.95	7,292,798.00	3,536,443.00	10,829,241.00	2.4%
Unemployment Insurance		3501-3502	26,446.42	17,809.26	44,255.68	22,989.00	13,702.00	36,691.00	-17.1%
Workers' Compensation		3601-3602	656,785.22	293,631.53	950,416.75	474,446.00	227,469.00	701,915.00	-26.1%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	30,476.00	21,649.22	52,125.22	24,999.00	12,283.00	37,282.00	-28.5%
TOTAL, EMPLOYEE BENEFITS			20,981,174.70	15,507,037.61	36,488,212.31	20,050,218.00	15,525,307.00	35,575,525.00	-2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,792.81	1,003,803.65	1,015,596.46	11,790.00	1,010,454.00	1,022,244.00	0.7%
Books and Other Reference Materials		4200	36,887.23	147,909.35	184,796.58	26,678.00	31,719.00	58,397.00	-68.4%
Materials and Supplies		4300	1,520,436.84	3,667,472.36	5,187,909.20	1,426,427.00	2,006,852.00	3,433,279.00	-33.8%
Noncapitalized Equipment		4400	131,513.37	390,184.40	521,697.77	2,112,995.00	67,750.00	2,180,745.00	318.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,700,630.25	5,209,369.76	6,910,000.01	3,577,890.00	3,116,775.00	6,694,665.00	-3.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	980,349.00	3,625,213.68	4,605,562.68	906,899.00	3,899,189.00	4,806,088.00	4.4%
Travel and Conferences		5200	58,179.52	388,953.29	447,132.81	42,039.00	103,410.00	145,449.00	-67.5%
Dues and Memberships		5300	44,147.76	10,350.48	54,498.24	40,219.00	1,925.00	42,144.00	-22.7%
Insurance		5400 - 5499	1,628,861.00	0.00	1,628,861.00	1,694,015.00	0.00	1,694,015.00	4.0%
Operations and Housekeeping Services		5500	2,486,162.66	102,475.97	2,588,638.63	2,712,726.00	32,244.00	2,744,970.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,146.79	136,348.83	385,495.62	288,325.00	71,751.00	360,076.00	-6.6%
Transfers of Direct Costs		5710	(149,620.01)	149,620.01	0.00	24,378.00	(24,378.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,226.00)	13,921.79	12,695.79	0.00	(12,000.00)	(12,000.00)	-194.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,860,387.56	7,543,230.97	10,403,618.53	2,711,816.00	4,968,715.00	7,680,531.00	-26.2%
Communications		5900	204,224.47	15,521.87	219,746.34	182,429.00	13,741.00	196,170.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,360,612.75	11,985,636.89	20,346,249.64	8,602,846.00	9,054,597.00	17,657,443.00	-13.2%
CAPITAL OUTLAY									
Land		6100	0.00	33,361.00	33,361.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	514,685.60	514,685.60	0.00	450,000.00	450,000.00	-12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	29,980.16	555,289.32	585,269.48	10,000.00	0.00	10,000.00	-98.3%
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%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			29,980.16	1,103,335.92	1,133,316.08	10,000.00	450,000.00	460,000.00	-59.4%
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	129,500.00	129,500.00	0.00	85,000.00	85,000.00	-34.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	62,911.94	0.00	62,911.94	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,911.94	144,500.00	207,411.94	0.00	85,000.00	85,000.00	-59.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(801,520.00)	801,520.00	0.00	(758,314.00)	758,314.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(233,353.25)	0.00	(233,353.25)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,034,873.25)	801,520.00	(233,353.25)	(758,314.00)	758,314.00	0.00	-100.0%
TOTAL, EXPENDITURES			83,724,262.27	61,118,399.51	144,842,661.78	83,131,106.00	53,731,970.00	136,863,076.00	-5.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	34,500.00	86,714.00	121,214.00	29,980.00	0.00	29,980.00	-75.3%
(a) TOTAL, INTERFUND TRANSFERS IN			34,500.00	86,714.00	121,214.00	29,980.00	0.00	29,980.00	-75.3%
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									
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	(22,793,486.34)	22,793,486.34	0.00	(19,621,894.00)	19,621,894.00	0.00	0.0%
Contributions from Restricted Revenues		8990	845,917.00	(845,917.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,947,569.34)	21,947,569.34	0.00	(19,621,894.00)	19,621,894.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,913,069.34)	22,034,283.34	121,214.00	(19,591,914.00)	19,621,894.00	29,980.00	-75.3%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	94,779,000.00	1,664,391.00	96,443,391.00	98,002,294.00	1,704,801.00	99,707,095.00	3.4%
2) Federal Revenue		8100-8299	0.00	3,925,767.25	3,925,767.25	0.00	3,343,104.00	3,343,104.00	-14.8%
3) Other State Revenue		8300-8599	3,291,387.00	14,796,313.35	18,087,700.35	2,779,047.00	15,911,186.00	18,690,233.00	3.3%
4) Other Local Revenue		8600-8799	2,732,043.98	13,564,000.61	16,296,044.59	1,711,431.00	14,122,097.00	15,833,528.00	-2.8%
5) TOTAL, REVENUES			100,802,430.98	33,950,472.21	134,752,903.19	102,492,772.00	35,081,188.00	137,573,960.00	2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		49,692,689.60	39,088,853.04	88,781,542.64	47,769,647.00	37,001,075.00	84,770,722.00	-4.5%
2) Instruction - Related Services	2000-2999		8,610,272.85	7,911,367.42	16,521,640.27	8,758,571.00	4,975,214.00	13,733,785.00	-16.9%
3) Pupil Services	3000-3999		9,484,144.50	6,425,880.24	15,910,024.74	8,857,273.00	5,618,641.00	14,475,914.00	-9.0%
4) Ancillary Services	4000-4999		749,347.46	403,504.59	1,152,852.05	208,229.00	109,619.00	317,848.00	-72.4%
5) Community Services	5000-5999		50,365.00	377,026.00	427,391.00	0.00	251,653.00	251,653.00	-41.1%
6) Enterprise	6000-6999		0.00	354,464.07	354,464.07	0.00	339,200.00	339,200.00	-4.3%
7) General Administration	7000-7999		6,310,275.78	1,043,558.00	7,353,833.78	8,837,058.00	977,028.00	9,814,086.00	33.5%
8) Plant Services	8000-8999		8,764,255.14	5,369,246.15	14,133,501.29	8,700,328.00	4,374,540.00	13,074,868.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	62,911.94	144,500.00	207,411.94	0.00	85,000.00	85,000.00	-59.0%
10) TOTAL, EXPENDITURES			83,724,262.27	61,118,399.51	144,842,661.78	83,131,106.00	53,731,970.00	136,863,076.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,078,168.71	(27,167,927.30)	(10,089,758.59)	19,361,666.00	(18,650,782.00)	710,884.00	-107.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	34,500.00	86,714.00	121,214.00	29,980.00	0.00	29,980.00	-75.3%
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	(21,947,569.34)	21,947,569.34	0.00	(19,621,894.00)	19,621,894.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,913,069.34)	22,034,283.34	121,214.00	(19,591,914.00)	19,621,894.00	29,980.00	-75.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,834,900.63)	(5,133,643.96)	(9,968,544.59)	(230,248.00)	971,112.00	740,864.00	-107.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,990,698.65	13,285,865.70	23,276,564.35	6,546,460.02	8,257,077.74	14,803,537.76	-36.4%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	1,390,662.00	104,856.00	1,495,518.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,381,360.65	13,390,721.70	24,772,082.35	6,546,460.02	8,257,077.74	14,803,537.76	-40.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,381,360.65	13,390,721.70	24,772,082.35	6,546,460.02	8,257,077.74	14,803,537.76	-40.2%
2) Ending Balance, June 30 (E + F1e)			6,546,460.02	8,257,077.74	14,803,537.76	6,316,212.02	9,228,189.74	15,544,401.76	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,200.00	0.00	24,200.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,215,691.39	8,215,691.39	0.00	9,228,189.74	9,228,189.74	12.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,522,260.02	0.00	6,522,260.02	6,316,212.02	0.00	6,316,212.02	-3.2%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	567,387.59	1,805,738.59
6019	Student Support and Professional Development Discretionary Block Grant	1,706,870.00	1,396,453.00
6300	Lottery: Instructional Materials	35,247.19	35,229.19
6331	CA Community Schools Partnership Act - Planning Grant	0.00	400,000.00
6332	CA Community Schools Partnership Act - Implementation Grant	1,081,435.69	1,055,663.69
6383	Golden State Pathways Program	1,332,176.93	1,504,639.93
6546	Mental Health-Related Services	104,856.00	104,856.00
6547	Special Education Early Intervention Preschool Grant	105,058.00	105,058.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	776,385.04	797,004.04
7435	Learning Recovery Emergency Block Grant	306,705.00	552,863.00
7810	Other Restricted State	79,054.99	79,054.99
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	107,154.74	135,654.74
9010	Other Restricted Local	2,013,360.22	1,255,974.57
Total, Restricted Balance		8,215,691.39	9,228,189.74

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	178,353.00	178,353.00	0.0%
3) Other State Revenue		8300-8599	1,984,966.00	1,978,492.00	-0.3%
4) Other Local Revenue		8600-8799	560,886.22	344,500.00	-38.6%
5) TOTAL, REVENUES			2,724,205.22	2,501,345.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	991,365.92	942,007.00	-5.0%
2) Classified Salaries		2000-2999	683,157.39	664,960.00	-2.7%
3) Employee Benefits		3000-3999	775,534.23	713,956.00	-7.9%
4) Books and Supplies		4000-4999	121,621.85	62,386.00	-48.7%
5) Services and Other Operating Expenditures		5000-5999	259,306.74	20,103.00	-92.2%
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	78,972.25	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,909,958.38	2,403,412.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,753.16)	97,933.00	-152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,753.16)	97,933.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,537.22	1,121,784.06	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,537.22	1,121,784.06	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,537.22	1,121,784.06	-14.2%
2) Ending Balance, June 30 (E + F1e)			1,121,784.06	1,219,717.06	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	486,526.72	575,062.72	18.2%
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	634,257.34	644,654.34	1.6%
Adult Ed	0000	9780	634,257.34		
Adult Ed	0000	9780		644,654.34	
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	1,218,432.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,219,432.48		
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)			1,219,432.48		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	178,353.00	178,353.00	0.0%
TOTAL, FEDERAL REVENUE			178,353.00	178,353.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	100,548.00	80,592.00	-19.8%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,778,205.00	1,757,346.00	-1.2%
All Other State Revenue	All Other	8590	106,213.00	140,554.00	32.3%
TOTAL, OTHER STATE REVENUE			1,984,966.00	1,978,492.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	136,309.50	39,500.00	-71.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	374,576.72	255,000.00	-31.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			560,886.22	344,500.00	-38.6%
TOTAL, REVENUES			2,724,205.22	2,501,345.00	-8.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	676,239.50	605,800.00	-10.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	315,126.42	336,207.00	6.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			991,365.92	942,007.00	-5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	56,334.40	56,334.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	162,424.53	160,937.00	-0.9%
Other Classified Salaries		2900	464,398.46	447,689.00	-3.6%
TOTAL, CLASSIFIED SALARIES			683,157.39	664,960.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	231,643.51	265,845.00	14.8%
PERS		3201-3202	228,262.64	187,807.00	-17.7%
OASDI/Medicare/Alternative		3301-3302	79,991.12	65,831.00	-17.7%
Health and Welfare Benefits		3401-3402	213,470.04	177,867.00	-16.7%
Unemployment Insurance		3501-3502	874.75	609.00	-30.4%
Workers' Compensation		3601-3602	20,032.17	14,797.00	-26.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,260.00	1,200.00	-4.8%
TOTAL, EMPLOYEE BENEFITS			775,534.23	713,956.00	-7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,258.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	106,363.85	62,386.00	-41.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,621.85	62,386.00	-48.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,415.76	0.00	-100.0%
Dues and Memberships		5300	2,355.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,071.23	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,770.86	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,488.89	20,103.00	-89.8%
Communications		5900	11,205.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,306.74	20,103.00	-92.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	78,972.25	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,972.25	0.00	-100.0%
TOTAL, EXPENDITURES			2,909,958.38	2,403,412.00	-17.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	178,353.00	178,353.00	0.0%
3) Other State Revenue		8300-8599	1,984,966.00	1,978,492.00	-0.3%
4) Other Local Revenue		8600-8799	560,886.22	344,500.00	-38.6%
5) TOTAL, REVENUES			2,724,205.22	2,501,345.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,716,653.56	1,324,669.00	-22.8%
2) Instruction - Related Services	2000-2999		838,574.30	825,323.00	-1.6%
3) Pupil Services	3000-3999		176,624.12	161,085.00	-8.8%
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		78,972.25	0.00	-100.0%
8) Plant Services	8000-8999		99,134.15	92,335.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,909,958.38	2,403,412.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(185,753.16)	97,933.00	-152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,753.16)	97,933.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,537.22	1,121,784.06	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,537.22	1,121,784.06	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,537.22	1,121,784.06	-14.2%
2) Ending Balance, June 30 (E + F1e)			1,121,784.06	1,219,717.06	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	634,257.34	644,654.34	1.6%
Adult Ed	0000	9780	634,257.34		
Adult Ed	0000	9780		644,654.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	288,941.86	327,495.86
6391	Adult Education Program	66,087.00	146,288.00
9010	Other Restricted Local	131,497.86	101,278.86
Total, Restricted Balance		486,526.72	575,062.72

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,540,000.00	1,540,000.00	0.0%
3) Other State Revenue		8300-8599	2,460,839.00	2,376,000.00	-3.4%
4) Other Local Revenue		8600-8799	521,500.00	507,000.00	-2.8%
5) TOTAL, REVENUES			4,522,339.00	4,423,000.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,668,369.61	1,792,471.00	7.4%
3) Employee Benefits		3000-3999	875,518.34	936,979.00	7.0%
4) Books and Supplies		4000-4999	4,663,897.93	1,581,071.00	-66.1%
5) Services and Other Operating Expenditures		5000-5999	114,381.34	102,885.00	-10.1%
6) Capital Outlay		6000-6999	84,341.44	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	154,381.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,560,889.66	4,413,406.00	-41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,038,550.66)	9,594.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,038,550.66)	9,594.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,054,537.67	15,987.01	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,054,537.67	15,987.01	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,054,537.67	15,987.01	-99.5%
2) Ending Balance, June 30 (E + F1e)			15,987.01	25,581.01	60.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	28,037.72	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,581.01	New
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	(12,050.71)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,344,706.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000.00		
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	28,037.72		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,374,743.76		
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	71,026.68		
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			71,026.68		
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)			2,303,717.08		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,540,000.00	1,540,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,540,000.00	1,540,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,460,839.00	2,376,000.00	-3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,460,839.00	2,376,000.00	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	284,000.00	284,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	192,500.00	178,000.00	-7.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			521,500.00	507,000.00	-2.8%
TOTAL, REVENUES			4,522,339.00	4,423,000.00	-2.2%
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	1,296,527.61	1,429,341.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	279,126.00	290,046.00	3.9%
Clerical, Technical and Office Salaries		2400	92,716.00	73,084.00	-21.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,668,369.61	1,792,471.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	417,807.00	446,250.00	6.8%
OASDI/Medicare/Alternative		3301-3302	120,200.25	133,582.00	11.1%
Health and Welfare Benefits		3401-3402	315,773.08	338,573.00	7.2%
Unemployment Insurance		3501-3502	799.01	873.00	9.3%
Workers' Compensation		3601-3602	19,739.00	16,501.00	-16.4%
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	1,200.00	1,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			875,518.34	936,979.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	215,513.65	163,067.00	-24.3%
Noncapitalized Equipment		4400	3,378.00	0.00	-100.0%
Food		4700	4,445,006.28	1,418,004.00	-68.1%
TOTAL, BOOKS AND SUPPLIES			4,663,897.93	1,581,071.00	-66.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	892.00	445.00	-50.1%
Travel and Conferences		5200	2,518.00	28.00	-98.9%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,552.00	8,546.00	-19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,502.00	19,651.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,695.79)	12,000.00	-194.5%
Professional/Consulting Services and Operating Expenditures		5800	88,398.91	60,910.00	-31.1%
Communications		5900	1,964.22	1,305.00	-33.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,381.34	102,885.00	-10.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	84,341.44	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			84,341.44	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	154,381.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			154,381.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,560,889.66	4,413,406.00	-41.6%
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	1,540,000.00	1,540,000.00	0.0%
3) Other State Revenue		8300-8599	2,460,839.00	2,376,000.00	-3.4%
4) Other Local Revenue		8600-8799	521,500.00	507,000.00	-2.8%
5) TOTAL, REVENUES			4,522,339.00	4,423,000.00	-2.2%
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		7,394,020.66	4,403,576.00	-40.4%
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		154,381.00	0.00	-100.0%
8) Plant Services	8000-8999		12,488.00	9,830.00	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,560,889.66	4,413,406.00	-41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,038,550.66)	9,594.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,038,550.66)	9,594.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,054,537.67	15,987.01	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,054,537.67	15,987.01	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,054,537.67	15,987.01	-99.5%
2) Ending Balance, June 30 (E + F1e)			15,987.01	25,581.01	60.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	28,037.72	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	(12,050.71)	0.00	-100.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	25,581.01
Total, Restricted Balance		0.00	25,581.01

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	150.00	New
5) TOTAL, REVENUES			0.00	150.00	New
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	150.00	New
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	150.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,013.06	5,013.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,013.06	5,013.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,013.06	5,013.06	0.0%
2) Ending Balance, June 30 (E + F1e)			5,013.06	5,163.06	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,013.06	5,163.06	3.0%
Def. Main	0000	9780	5,013.06		
Maintenance	0000	9780		5,163.06	
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	5,176.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,176.29		
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)			5,176.29		
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	0.00	150.00	New
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	150.00	New
TOTAL, REVENUES			0.00	150.00	New
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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%
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	0.00	150.00	New
5) TOTAL, REVENUES			0.00	150.00	New
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	150.00	New
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	150.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,013.06	5,013.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,013.06	5,013.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,013.06	5,013.06	0.0%
2) Ending Balance, June 30 (E + F1e)			5,013.06	5,163.06	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,013.06	5,163.06	3.0%
Def. Main	0000	9780	5,013.06		
Maintenance	0000	9780		5,163.06	
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	2,600,000.00	2,800,000.00	7.7%
5) TOTAL, REVENUES			2,600,000.00	2,800,000.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	260,795.08	244,859.00	-6.1%
3) Employee Benefits		3000-3999	118,073.32	112,771.00	-4.5%
4) Books and Supplies		4000-4999	698,352.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	222,767.49	0.00	-100.0%
6) Capital Outlay		6000-6999	22,210,092.82	70,009,087.00	215.2%
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			23,510,081.33	70,366,717.00	199.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,910,081.33)	(67,566,717.00)	223.1%
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)			(20,910,081.33)	(67,566,717.00)	223.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,357,830.38	77,447,749.05	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,357,830.38	77,447,749.05	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,357,830.38	77,447,749.05	-21.3%
2) Ending Balance, June 30 (E + F1e)			77,447,749.05	9,881,032.05	-87.2%
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	77,447,749.05	9,881,032.05	-87.2%
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	89,633,973.01		
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			89,633,973.01		
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	.83		
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			.83		
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)			89,633,972.18		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,600,000.00	2,800,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,600,000.00	2,800,000.00	7.7%
TOTAL, REVENUES			2,600,000.00	2,800,000.00	7.7%
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	181,492.08	179,651.00	-1.0%
Clerical, Technical and Office Salaries		2400	79,303.00	65,208.00	-17.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			260,795.08	244,859.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	64,155.00	60,388.00	-5.9%
OASDI/Medicare/Alternative		3301-3302	18,565.00	18,421.00	-0.8%
Health and Welfare Benefits		3401-3402	31,714.32	30,984.00	-2.3%
Unemployment Insurance		3501-3502	129.00	120.00	-7.0%
Workers' Compensation		3601-3602	2,910.00	2,258.00	-22.4%
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			118,073.32	112,771.00	-4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,447.19	0.00	-100.0%
Noncapitalized Equipment		4400	668,905.43	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			698,352.62	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,051.09	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	221,716.40	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,767.49	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,752,533.75	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,192,608.80	70,009,087.00	307.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	264,950.27	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			22,210,092.82	70,009,087.00	215.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,510,081.33	70,366,717.00	199.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	2,600,000.00	2,800,000.00	7.7%
5) TOTAL, REVENUES			2,600,000.00	2,800,000.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,510,081.33	70,366,717.00	199.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,510,081.33	70,366,717.00	199.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,910,081.33)	(67,566,717.00)	223.1%
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)			(20,910,081.33)	(67,566,717.00)	223.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,357,830.38	77,447,749.05	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,357,830.38	77,447,749.05	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,357,830.38	77,447,749.05	-21.3%
2) Ending Balance, June 30 (E + F1e)			77,447,749.05	9,881,032.05	-87.2%
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	77,447,749.05	9,881,032.05	-87.2%
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	77,447,749.05	9,881,032.05
Total, Restricted Balance		77,447,749.05	9,881,032.05

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	827,089.09	870,000.00	5.2%
5) TOTAL, REVENUES			827,089.09	870,000.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,820.28	19,821.00	0.0%
3) Employee Benefits		3000-3999	10,800.21	10,722.00	-0.7%
4) Books and Supplies		4000-4999	222,348.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	446,165.47	365,000.00	-18.2%
6) Capital Outlay		6000-6999	2,221,882.36	3,811,224.00	71.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,921,017.16	4,206,767.00	44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,093,928.07)	(3,336,767.00)	59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,500.00	29,980.00	-13.1%
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			(34,500.00)	(29,980.00)	-13.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,128,428.07)	(3,366,747.00)	58.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,635,825.51	4,507,397.44	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,635,825.51	4,507,397.44	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,635,825.51	4,507,397.44	-32.1%
2) Ending Balance, June 30 (E + F1e)			4,507,397.44	1,140,650.44	-74.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,366,747.92	.92	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,140,649.52	1,140,649.52	0.0%
Facilities	0000	9780	1,140,649.52		
Facilities	0000	9780		1,140,649.52	
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	5,443,391.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,443,391.96		
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	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)			5,443,391.96		
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	119,951.00	130,000.00	8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,834.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	697,304.09	740,000.00	6.1%
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			827,089.09	870,000.00	5.2%
TOTAL, REVENUES			827,089.09	870,000.00	5.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,820.28	19,821.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,820.28	19,821.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,313.84	5,314.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,350.18	1,294.00	-4.2%
Health and Welfare Benefits		3401-3402	3,945.03	3,923.00	-0.6%
Unemployment Insurance		3501-3502	8.76	9.00	2.7%
Workers' Compensation		3601-3602	182.40	182.00	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,800.21	10,722.00	-0.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,188.99	0.00	-100.0%
Noncapitalized Equipment		4400	167,159.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			222,348.84	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	412,716.00	365,000.00	-11.6%
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	33,449.47	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,165.47	365,000.00	-18.2%
CAPITAL OUTLAY					
Land		6100	45,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,127,204.49	3,811,224.00	79.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	49,677.87	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			2,221,882.36	3,811,224.00	71.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,921,017.16	4,206,767.00	44.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	34,500.00	29,980.00	-13.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,500.00	29,980.00	-13.1%
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)			(34,500.00)	(29,980.00)	-13.1%

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	827,089.09	870,000.00	5.2%
5) TOTAL, REVENUES			827,089.09	870,000.00	5.2%
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		154,277.65	0.00	-100.0%
8) Plant Services	8000-8999		2,766,739.51	4,206,767.00	52.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,921,017.16	4,206,767.00	44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,093,928.07)	(3,336,767.00)	59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,500.00	29,980.00	-13.1%
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			(34,500.00)	(29,980.00)	-13.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,128,428.07)	(3,366,747.00)	58.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,635,825.51	4,507,397.44	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,635,825.51	4,507,397.44	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,635,825.51	4,507,397.44	-32.1%
2) Ending Balance, June 30 (E + F1e)			4,507,397.44	1,140,649.52	-74.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,366,747.92	.92	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,140,649.52	1,140,649.52	0.0%
Facilities	0000	9780	1,140,649.52		
Facilities	0000	9780		1,140,649.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	3,366,747.92	.92
Total, Restricted Balance		3,366,747.92	.92

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,165.00	42,000.00	89.5%
5) TOTAL, REVENUES			22,165.00	42,000.00	89.5%
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	88,091.00	0.00	-100.0%
6) Capital Outlay		6000-6999	198,500.00	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			286,591.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(264,426.00)	42,000.00	-115.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	86,714.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,714.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,140.00)	42,000.00	-112.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,458,217.00	3,107,077.00	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,458,217.00	3,107,077.00	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,458,217.00	3,107,077.00	-10.2%
2) Ending Balance, June 30 (E + F1e)			3,107,077.00	3,149,077.00	1.4%
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	2,879,412.15	2,879,412.15	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	227,664.85	269,664.85	18.4%
Cap. Outlay	0000	9780	227,664.85		
Cap Outlay	0000	9780		269,664.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,548,366.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,548,366.27		
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	.22		
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			.22		
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)			3,548,366.05		
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	12,000.00	12,000.00	0.0%
Interest		8660	10,165.00	30,000.00	195.1%
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			22,165.00	42,000.00	89.5%
TOTAL, REVENUES			22,165.00	42,000.00	89.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,591.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,091.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	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	0.00	0.00	0.0%
Equipment Replacement		6500	(1,500.00)	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			198,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			286,591.00	0.00	-100.0%
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	86,714.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,714.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			(86,714.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,165.00	42,000.00	89.5%
5) TOTAL, REVENUES			22,165.00	42,000.00	89.5%
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		286,591.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			286,591.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(264,426.00)	42,000.00	-115.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	86,714.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,714.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,140.00)	42,000.00	-112.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,458,217.00	3,107,077.00	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,458,217.00	3,107,077.00	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,458,217.00	3,107,077.00	-10.2%
2) Ending Balance, June 30 (E + F1e)			3,107,077.00	3,149,077.00	1.4%
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	2,879,412.15	2,879,412.15	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	227,664.85	269,664.85	18.4%
Cap. Outlay	0000	9780	227,664.85		
Cap Outlay	0000	9780		269,664.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,879,412.15	2,879,412.15
Total, Restricted Balance		2,879,412.15	2,879,412.15

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. 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	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,607.55	10,186.55	-12.2%
b) Audit Adjustments		9793	(1,421.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,186.55	10,186.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,186.55	10,186.55	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,186.55	10,186.55	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,186.55	10,186.55	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,516.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(56,832.85)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			10,516.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			10,516.94		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	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. 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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,607.55	10,186.55	-12.2%
b) Audit Adjustments		9793	(1,421.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,186.55	10,186.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,186.55	10,186.55	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,186.55	10,186.55	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,186.55	10,186.55	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	25,000.00	New
5) TOTAL, REVENUES			0.00	25,000.00	New
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	45,706.00	0.00	-100.0%
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			45,706.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,706.00)	25,000.00	-154.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,706.00)	25,000.00	-154.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,132,634.42	1,086,928.42	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,132,634.42	1,086,928.42	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,132,634.42	1,086,928.42	-4.0%
2) Ending Net Position, June 30 (E + F1e)			1,086,928.42	1,111,928.42	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,086,928.42	1,111,928.42	2.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,110,260.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,110,260.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,110,260.98		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	25,000.00	New
TOTAL, REVENUES			0.00	25,000.00	New
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	45,706.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,706.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			45,706.00	0.00	-100.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			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	25,000.00	New
5) TOTAL, REVENUES			0.00	25,000.00	New
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		45,706.00	0.00	-100.0%
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			45,706.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,706.00)	25,000.00	-154.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,706.00)	25,000.00	-154.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,132,634.42	1,086,928.42	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,132,634.42	1,086,928.42	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,132,634.42	1,086,928.42	-4.0%
2) Ending Net Position, June 30 (E + F1e)			1,086,928.42	1,111,928.42	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,086,928.42	1,111,928.42	2.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,894.55	107,894.55	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,894.55	107,894.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,894.55	107,894.55	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,894.55	107,894.55	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,894.55	107,894.55	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,630.56		
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	97,262.26		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			107,894.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			107,894.61		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,894.55	107,894.55	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,894.55	107,894.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,894.55	107,894.55	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,894.55	107,894.55	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	107,894.55	107,894.55	0.0%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,479.64	5,479.64	5,479.64	5,568.45	5,568.45	5,568.45
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)	5,479.64	5,479.64	5,479.64	5,568.45	5,568.45	5,568.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.83	.83	.83	.83	.83	.83
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)	.83	.83	.83	.83	.83	.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,480.47	5,480.47	5,480.47	5,569.28	5,569.28	5,569.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,521.01	1,521.01	1,521.01	1,591.81	1,591.81	1,602.92
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)	1,521.01	1,521.01	1,521.01	1,591.81	1,591.81	1,602.92
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)	1,521.01	1,521.01	1,521.01	1,591.81	1,591.81	1,602.92

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	9,709,925.00		9,709,925.00			9,709,925.00
Total capital assets not being depreciated	13,976,811.00	0.00	13,976,811.00	0.00	0.00	13,976,811.00
Capital assets being depreciated:						
Land Improvements	41,627,286.00		41,627,286.00			41,627,286.00
Buildings	177,068,948.00		177,068,948.00			177,068,948.00
Equipment	15,352,778.00		15,352,778.00			15,352,778.00
Total capital assets being depreciated	234,049,012.00	0.00	234,049,012.00	0.00	0.00	234,049,012.00
Accumulated Depreciation for:						
Land Improvements	(31,980,923.00)		(31,980,923.00)			(31,980,923.00)
Buildings	(108,407,889.00)		(108,407,889.00)			(108,407,889.00)
Equipment	(8,348,845.00)		(8,348,845.00)			(8,348,845.00)
Total accumulated depreciation	(148,737,657.00)	0.00	(148,737,657.00)	0.00	0.00	(148,737,657.00)
Total capital assets being depreciated, net excluding lease and subscription assets	85,311,355.00	0.00	85,311,355.00	0.00	0.00	85,311,355.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	99,288,166.00	0.00	99,288,166.00	0.00	0.00	99,288,166.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(56,833.00)		(56,833.00)			(56,833.00)
Total accumulated depreciation	(56,833.00)	0.00	(56,833.00)	0.00	0.00	(56,833.00)
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	12,695.79	0.00	0.00	(233,353.25)				
Other Sources/Uses Detail					121,214.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	78,972.25	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	(12,695.79)	154,381.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	34,500.00		
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	86,714.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	12,695.79	(12,695.79)	233,353.25	(233,353.25)	121,214.00	121,214.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(12,000.00)	0.00	0.00				
Other Sources/Uses Detail					29,980.00	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	12,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	29,980.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,000.00	(12,000.00)	0.00	0.00	29,980.00	29,980.00		

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	57,093,868.28	301	0.00	303	57,093,868.28	305	894,012.50		307	56,199,855.78	309
2000 - Classified Salaries	22,896,956.77	311	32,500.00	313	22,864,456.77	315	1,385,662.63		317	21,478,794.14	319
3000 - Employee Benefits	36,488,212.31	321	17,865.00	323	36,470,347.31	325	1,100,046.09		327	35,370,301.22	329
4000 - Books, Supplies Equip Replace. (6500)	6,910,000.01	331	453,631.00	333	6,456,369.01	335	1,376,404.03		337	5,079,964.98	339
5000 - Services. . . & 7300 - Indirect Costs	20,112,896.39	341	150,550.00	343	19,962,346.39	345	4,982,993.23		347	14,979,353.16	349
TOTAL					142,847,387.76	365	TOTAL			133,108,269.28	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	47,160,297.63	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,212,866.38	380
3. STRS.	3101 & 3102	12,877,284.00	382
4. PERS.	3201 & 3202	1,661,797.57	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,166,943.05	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,642,229.07	385
7. Unemployment Insurance.	3501 & 3502	26,070.26	390
8. Workers' Compensation Insurance.	3601 & 3602	614,348.28	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

10. Other Benefits (EC 22310)	3901 & 3902	2,450.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		75,364,286.24	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.		75,364,286.24	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.			
		56.62%	
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)	56.62%	
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).	133,108,269.28	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Petaluma City Elementary/Joint Union High
49-40246-0000000

Cashflow Report
2026-27 Cashflow
Base Year: 2026-27

Fund 01
Projection# 31770

	Object Range	Budget/Beg. Balance	2026					2027		
			July	August	September	October	November	December	January	February
A. BEGINNING CASH		11,430,862	11,430,862	9,545,528	4,478,383	2,914,481	(1,602,754)	(3,452,977)	26,807,190	22,847,332
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	43,932,802	2,196,640	2,196,640	3,953,952	3,953,952	3,953,952	3,953,952	3,953,952	3,953,952
Property Taxes	8020-8079	54,069,493	—	126,955	112,519	114,411	148,637	31,894,458	394,707	108,139
Miscellaneous Funds & LCFF Transfers	8080-8099	1,704,800	(9)	76,670	—	—	—	—	—	852,400
Federal Revenue	8100-8299	3,343,104	234,017	(2,051,803)	949,816	963,548	239,745	257,747	234,017	66,862
Other State Revenue	8300-8599	18,690,233	2,285,815	(893,393)	684,063	896,986	3,465,387	1,335,978	44,784	1,328,876
Other Local Revenue	8600-8799	15,833,528	427,505	380,005	1,710,021	534,887	985,131	2,607,782	956,345	549,423
Interfund Transfers in	8910-8929	29,980	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		137,603,940	5,143,969	(164,927)	7,410,371	6,463,785	8,792,852	40,049,917	5,583,806	6,859,652
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	55,178,049	993,205	4,800,490	4,634,956	5,076,381	4,910,846	4,800,490	4,800,490	4,855,668
Classified Salaries	2000-2999	21,543,383	926,365	1,874,274	1,831,188	1,874,274	1,852,731	1,981,991	1,809,644	1,809,644
Employee Benefits	3000-3999	35,223,782	810,147	2,500,889	2,500,889	2,500,889	2,500,889	2,500,889	2,500,889	3,522,378
Books and Supplies	4000-4999	6,734,665	121,224	301,713	249,183	274,774	187,224	191,938	248,509	208,775
Services	5000-5999	17,187,563	457,189	842,191	910,941	1,082,816	1,340,630	764,847	481,252	1,546,881
Capital Outlay	6000-6999	460,000	—	41,400	36,800	13,800	9,200	9,200	9,200	156,400
Other Outgo	7000-7499	85,000	—	—	—	—	—	—	—	—
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		136,412,442	3,308,130	10,360,957	10,163,956	10,822,934	10,801,519	10,249,355	9,849,984	12,099,746
E. NET INCREASE/DECREASE (B - C + D)		1,075,167	(1,885,335)	(5,067,145)	(1,563,902)	(4,517,235)	(1,850,223)	30,260,167	(3,959,858)	(5,041,624)
F. ENDING CASH (A + E)			9,545,528	4,478,383	2,914,481	(1,602,754)	(3,452,977)	26,807,190	22,847,332	17,805,708
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Petaluma City Elementary/Joint Union High
49-40246-0000000

Cashflow Report
2026-267 Cashflow
Base Year: 2026-27

Fund 01
Projection# 31770

	Object Range	Budget/Beg. Balance	2027 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		11,430,862	17,805,708	4,648,410	23,401,467	(9,501,815)	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	43,932,802	3,953,952	3,953,952	3,953,952	3,953,952	—	—	43,932,802	—
Property Taxes	8020-8079	54,069,493	108,139	22,251,056	108,139	108,139	(1,405,807)	—	54,069,493	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,704,800	511,440	170,480	8,500	85,319	—	—	1,704,800	0
Federal Revenue	8100-8299	3,343,104	66,862	236,069	501,466	478,947	1,165,811	—	3,343,104	(0)
Other State Revenue	8300-8599	18,690,233	654,158	955,071	618,647	5,736,033	1,577,829	—	18,690,233	(0)
Other Local Revenue	8600-8799	15,833,528	392,671	1,969,691	2,945,036	2,375,029	—	—	15,833,528	(0)
Interfund Transfers in	8910-8929	29,980	—	—	—	29,980	—	—	29,980	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		137,603,940	5,687,223	29,536,319	8,135,740	12,767,399	1,337,834	—	137,603,940	(0)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	55,178,049	4,690,134	5,297,093	5,352,271	4,966,024	—	—	55,178,049	—
Classified Salaries	2000-2999	21,543,383	1,831,188	1,874,274	1,938,904	1,938,904	—	—	21,543,383	—
Employee Benefits	3000-3999	35,223,782	3,522,378	3,522,378	5,283,567	3,557,602	—	—	35,223,782	—
Books and Supplies	4000-4999	6,734,665	876,853	922,649	1,751,013	1,400,810	—	—	6,734,665	—
Services	5000-5999	17,187,563	2,578,134	3,437,513	1,718,756	2,026,414	—	—	17,187,563	—
Capital Outlay	6000-6999	460,000	2,484	73,600	69,000	38,916	—	—	460,000	—
Other Outgo	7000-7499	85,000	—	—	—	85,000	—	—	85,000	—
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		136,412,442	13,501,172	15,127,507	16,113,512	14,013,671	—	—	136,412,442	—
E. NET INCREASE/DECREASE (B - C + D)		1,075,167	(13,157,298)	18,753,056	(32,903,282)	20,670,011	1,337,834	—	1,075,167	
F. ENDING CASH (A + E)			4,648,410	23,401,467	(9,501,815)	11,168,196	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									12,506,029	

Petaluma City Elementary/Joint Union High
49-40246-0000000

Cashflow Report
2026-267 Cashflow
Base Year: 2026-27

Fund 01
Projection# 31770

	Object Range	Budget/Beg. Balance	2026 July	August	September	October	November	December	2027 January	February
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(1,672)	—	(34,657)	928,119	—	—	—	—	72,406
Accounts Receivable	9200-9299	(14,156,589)	1,534,108	9,666,206	—	7,441	3,175	291,102	—	—
Due From Other Funds	9310	(11,202,509)	(180)	5,207,839	—	4,455,007	—	—	443,788	—
Stores	9320	0	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—
SUBTOTAL		(25,360,770)	1,533,928	14,839,388	928,119	4,462,448	3,175	291,102	443,788	72,406
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(11,144,885)	5,074,921	2,748,283	(261,564)	165,526	(155,269)	(168,502)	1,483,752	(21,208)
Due To Other Funds	9610	(12,807,649)	180,180	6,632,367	—	4,455,007	—	—	44,378	—
Current Loans	9640	0	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	(1,291,905)	—	—	—	—	—	—	(1,390,662)	(104,856)
SUBTOTAL		(25,244,439)	5,255,101	9,380,650	(261,564)	4,620,533	(155,269)	(168,502)	137,468	(126,064)
Nonoperating										
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		(116,331)	(3,721,173)	5,458,738	1,189,683	(158,085)	158,444	459,604	306,320	198,470
E. NET INCREASE/DECREASE (B - C + D)		1,075,167	(1,885,335)	(5,067,145)	(1,563,902)	(4,517,235)	(1,850,223)	30,260,167	(3,959,858)	(5,041,624)
F. ENDING CASH (A + E)			9,545,528	4,478,383	2,914,481	(1,602,754)	(3,452,977)	26,807,190	22,847,332	17,805,708
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Petaluma City Elementary/Joint Union High
49-40246-0000000

Cashflow Report
2026-267 Cashflow
Base Year: 2026-27

Fund 01
Projection# 31770

	Object Range	Budget/Beg. Balance	2027 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(1,672)	—	—	—	(39,421)	—	—	926,447	
Accounts Receivable	9200-9299	(14,156,589)	(11,580)	(1,156,200)	(25,418,960)	—	—	—	(15,084,708)	
Due From Other Funds	9310	(11,202,509)	—	(11,500)	(11,297,000)	(10,000,463)	—	—	(11,202,509)	
Stores	9320	0	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	
Other Current Assets	9340	0	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	
SUBTOTAL		(25,360,770)	(11,580)	(1,167,700)	(36,715,960)	(10,039,884)	—	—	(25,360,770)	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(11,144,885)	5,331,769	(5,511,944)	(1,983,000)	(17,847,649)	—	—	(11,144,885)	
Due To Other Funds	9610	(12,807,649)	—	—	(9,311,932)	(14,807,649)	—	—	(12,807,649)	
Current Loans	9640	0	—	—	—	—	—	—	—	
Unearned Revenues	9650	0	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	(1,291,905)	—	—	(495,518)	699,131	—	—	(1,291,905)	
SUBTOTAL		(25,244,439)	5,331,769	(5,511,944)	(11,790,450)	(31,956,167)	—	—	(25,244,439)	
Nonoperating										
Suspense Clearing	9910	0	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		(116,331)	(5,343,349)	4,344,244	(24,925,510)	21,916,283	—	—	(116,331)	
E. NET INCREASE/DECREASE (B - C + D)		1,075,167	(13,157,298)	18,753,056	(32,903,282)	20,670,011	1,337,834	—	1,075,167	
F. ENDING CASH (A + E)			4,648,410	23,401,467	(9,501,815)	11,168,196	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									12,506,029	

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	74,088,179.00		74,088,179.00			74,088,179.00	
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	93,030,538.00		93,030,538.00			93,030,538.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,571,242.00		1,571,242.00			1,571,242.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	168,689,959.00	0.00	168,689,959.00	0.00	0.00	168,689,959.00	0.00
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			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	144,842,661.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,992,995.25
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	427,391.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,133,316.08
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	62,911.94
4. Other Transfers Out	All	9200	7200-7299	15,000.00
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	505,381.00
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)				2,144,000.02
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,038,550.66
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				141,744,217.17
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)				7,001.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,244.89
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.)			129,168,232.37	19,433.94
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)			129,168,232.37	19,433.94
B. Required effort (Line A.2 times 90%)			116,251,409.13	17,490.55
C. Current year expenditures (Line I.E and Line II.B)			141,744,217.17	20,244.89
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

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):	7,160	
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	5,784	5,952		
Charter School	1,020	1,010		
Total ADA	6,804	6,962	N/A	Met
Second Prior Year (2024-25)				
District Regular	5,680	5,838		
Charter School	1,068	1,046		
Total ADA	6,748	6,884	N/A	Met
First Prior Year (2025-26)				
District Regular	5,576	5,480		
Charter School	1,565	1,521		
Total ADA	7,141	7,001	2.0%	Not Met
Budget Year (2026-27)				
District Regular	5,568			
Charter School	1,603			
Total ADA	7,171			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

New Charter was added in 2025/26, Valley Vista Public Charter School

- 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)

New Charter was added in 2025/26, Valley Vista Public Charter School

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATAENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	6,122	7,388		
Charter School	1,090			
Total Enrollment	7,212	7,388	N/A	Met
Second Prior Year (2024-25)				
District Regular	5,972	7,416		
Charter School	1,124			
Total Enrollment	7,096	7,416	N/A	Met
First Prior Year (2025-26)				
District Regular	5,996	5,882		
Charter School	1,661	1,609		
Total Enrollment	7,657	7,491	2.2%	Not Met
Budget Year (2026-27)				
District Regular	5,992			
Charter School	1,697			
Total Enrollment	7,689			

2B. Comparison of District Enrollment to the Standard

DATAENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Estimated high for the new Charter School and district transfers in.

- 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)

Estimated high for the new Charter School and district transfers in.

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	5,628	7,388	
Charter School	1,010	0	
Total ADA/Enrollment	6,638	7,388	89.9%
Second Prior Year (2024-25)			
District Regular	5,614	7,416	
Charter School	1,046		
Total ADA/Enrollment	6,660	7,416	89.8%
First Prior Year (2025-26)			
District Regular	5,480	5,882	
Charter School	1,521	1,609	
Total ADA/Enrollment	7,001	7,491	93.5%
Historical Average Ratio:			91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	5,568	5,992		
Charter School	1,592	1,697		
Total ADA/Enrollment	7,160	7,689	93.1%	Not Met
1st Subsequent Year (2027-28)				
District Regular	6,153	6,153		
Charter School	1,730	1,730		
Total ADA/Enrollment	7,883	7,883	100.0%	Not Met
2nd Subsequent Year (2028-29)				
District Regular	6,347	6,347		
Charter School	1,719	1,719		
Total ADA/Enrollment	8,066	8,066	100.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Added new Charter School in 2025/26 and experiencing growth in the secondary Schools

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)	7,001.48	7,172.20	7,344.36	7,513.17
b. Prior Year ADA (Funded)		7,001.48	7,172.20	7,344.36
c. Difference (Step 1a minus Step 1b)		170.72	172.16	168.81
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.44%	2.40%	2.30%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		98,002,295.00	103,552,642.00	109,021,300.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		2,812,665.87	3,417,237.19	3,368,758.17
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		5.31%	5.70%	5.39%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.31% to 6.31%	4.70% to 6.70%	4.39% to 6.39%

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)	52,845,178.00	54,069,492.00	55,150,882.00	55,253,900.00
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)	94,779,000.00	98,002,294.00	103,552,642.00	109,021,300.00
District's Projected Change in LCFF Revenue:		3.40%	5.66%	5.28%
LCFF Revenue Standard		4.31% to 6.31%	4.70% to 6.70%	4.39% to 6.39%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Added new charter school in 2025/26

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2023-24)	66,351,939.16	75,503,254.96	87.9%		
Second Prior Year (2024-25)	64,673,225.06	72,951,691.14	88.7%		
First Prior Year (2025-26)	74,605,000.42	83,724,262.27	89.1%		
	Historical Average Ratio:		88.5%		
		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):		85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%	

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	71,698,684.00	83,131,106.00	86.2%		Met
1st Subsequent Year (2027-28)	73,000,575.00	84,563,117.00	86.3%		Met
2nd Subsequent Year (2028-29)	75,865,601.00	88,318,143.00	85.9%		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):	5.31%	5.70%	5.39%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.69% to 15.31%	-4.30% to 15.70%	-4.61% to 15.39%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.31% to 10.31%	0.70% to 10.70%	0.39% to 10.39%

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)	3,925,767.25		
Budget Year (2026-27)	3,343,104.00	(14.84%)	Yes
1st Subsequent Year (2027-28)	3,006,641.00	(10.06%)	Yes
2nd Subsequent Year (2028-29)	3,006,641.00	0.00%	Yes

Explanation:
(required if Yes)

Federal carryover will be spent in the year earned, so removed from ongoing budgets

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	18,087,700.35		
Budget Year (2026-27)	18,690,233.00	3.33%	No
1st Subsequent Year (2027-28)	17,420,877.00	(6.79%)	Yes
2nd Subsequent Year (2028-29)	16,625,339.00	(4.57%)	Yes

Explanation:
(required if Yes)

Golden State Pathways, Learning Recovery Grant, Educator Effectiveness Grant, and A-G Grant all end between 6/2026-6/2028, removed from budget

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	16,296,044.59		
Budget Year (2026-27)	15,833,528.00	(2.84%)	Yes
1st Subsequent Year (2027-28)	15,833,528.00	0.00%	Yes
2nd Subsequent Year (2028-29)	15,833,528.00	0.00%	Yes

Explanation:
(required if Yes)

Local donations and grant revenues are conservatively budgeted at Adoption, and the budget will be updated as the year progresses.

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

First Prior Year (2025-26)	6,910,000.01		
Budget Year (2026-27)	6,694,665.00	(3.12%)	Yes
1st Subsequent Year (2027-28)	6,258,989.00	(6.51%)	Yes
2nd Subsequent Year (2028-29)	6,358,989.00	1.60%	No

Explanation:
(required if Yes)

Reduced books and supplies budget for fiscal stabilization and expenses were removed from expiring grants.

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

First Prior Year (2025-26)	20,346,249.64		
Budget Year (2026-27)	17,657,443.00	(13.22%)	Yes
1st Subsequent Year (2027-28)	17,687,563.00	.17%	Yes
2nd Subsequent Year (2028-29)	18,487,563.00	4.52%	No

Explanation:
(required if Yes)

Budget was reduced for WABE overpayments and expiring grants

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)	38,309,512.19		
Budget Year (2026-27)	37,866,865.00	(1.16%)	Met
1st Subsequent Year (2027-28)	36,261,046.00	(4.24%)	Met
2nd Subsequent Year (2028-29)	35,465,508.00	(2.19%)	Met

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

First Prior Year (2025-26)	27,256,249.65		
Budget Year (2026-27)	24,352,108.00	(10.65%)	Not Met
1st Subsequent Year (2027-28)	23,946,552.00	(1.67%)	Met
2nd Subsequent Year (2028-29)	24,846,552.00	3.76%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

1b. STANDARD 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)

Reduced books and supplies budget for fiscal stabilization and expenses were removed from expiring grants.

Explanation:

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

Budget was reduced for WABE overpayments and expiring grants

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	131,372,449.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	131,372,449.00	3,941,173.47	3,941,284.00	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:

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,838,036.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	9,949,521.15	6,522,260.02
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)	3,838,036.00	9,949,521.15	6,522,260.02
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	127,934,524.40	136,111,747.22	144,842,661.78
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)	127,934,524.40	136,111,747.22	144,842,661.78
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	7.3%	4.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	2.4%	1.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	(2,202,912.48)	75,503,254.96	2.9%	Not Met
Second Prior Year (2024-25)	169,529.56	72,951,726.33	N/A	Met
First Prior Year (2025-26)	(4,834,900.63)	83,724,262.27	5.8%	Not Met
Budget Year (2026-27) (Information only)	(230,248.00)	83,131,106.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district followed the recommendation of the Fiscal Stabilization Plan, approved by the Board, to contain deficit spending in prior years.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	10,740,320.00	12,024,081.57	N/A	Met
Second Prior Year (2024-25)	9,083,509.00	9,821,169.09	N/A	Met
First Prior Year (2025-26)	7,470,979.70	11,381,360.65	N/A	Met
Budget Year (2026-27) (Information only)	6,546,460.02			

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)	11,663,871.83	Met

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,160	7,344	7,513
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	136,863,076.00	137,892,257.00	142,162,143.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	136,863,076.00	137,892,257.00	142,162,143.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,105,892.28	4,136,767.71	4,264,864.29
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)	4,105,892.28	4,136,767.71	4,264,864.29

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,316,212.02	8,869,134.02
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	(442,122.00)
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	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,316,212.02	8,427,012.02
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.61%	6.11%
	District's Reserve Standard (Section 10B, Line 7):	4,105,892.28	4,136,767.71
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(22,793,486.34)			
Budget Year (2026-27)	(19,621,894.00)	(3,171,592.34)	(13.9%)	Not Met
1st Subsequent Year (2027-28)	(20,863,706.00)	1,241,812.00	6.3%	Met
2nd Subsequent Year (2028-29)	(21,143,748.00)	280,042.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	121,214.00			
Budget Year (2026-27)	29,980.00	(91,234.00)	(75.3%)	Not Met
1st Subsequent Year (2027-28)	29,980.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	29,980.00	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)

Reduced Special Education contribution due to COLA revenue increase for the program

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfer of 3% of the projected Developer Fees for Admin Charge

- 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)

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)

Both the elementary and high school districts issued GO bonds in 2024-25, which increase the districts' debt service payments. The debt service GO Bonds is managed by the County Tax Collector and paid with Ad Valorem taxes

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

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

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

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

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

No

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	465.00	439.00	439.00	439.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has not settled for the budget year
--

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

951,729

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

No	No	No
7,884,795	8,279,034	8,279,034
7.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes		
1,083,561	1,103,561	1,141,444
2.0%	2.8%	2.8%

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

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

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

No	No	No
No	No	No

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	365.00	339.00	339.00	339.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	246,929		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	3,849,097	4,041,551	4,041,551
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	7.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	350,714	413,130	355,621
3.	Percent change in step & column over prior year	1.9%	1.9%	2.1%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	74.40	67.90	67.90	67.90

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

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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:

Financial Statements are available from Redwood Schools Insurance Group (RESIG)

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/30/2026 Date of Meeting (Format: MM/DD/YYYY)
Ryan Williams Printed Name	Clerk/Vice-President Title

For additional information on this certification, please contact:

Amanda Bonivert Name	CBO Title
abonivert@petk12.org Email	707-778-4621 Telephone

SSC School District and Charter School Financial Projection Dartboard 2026-27 May Revision

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2026-27 May Revision. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2025-26 ¹	2026-27 ²	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.87%	3.30%	3.09%	3.11%

LCFF GRADE SPAN FACTORS FOR 2026-27				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Statutory COLA of 2.87%	\$294	\$299	\$308	\$357
Additional LCFF Investment of 1.44% ³	\$148	\$150	\$154	\$179
2026-27 Base Grants	\$10,698	\$10,860	\$11,181	\$12,959
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,113	–	–	\$337
2026-27 Adjusted Base Grants ⁴	\$11,811	\$10,860	\$11,181	\$13,296
Transitional Kindergarten (TK) Add-On ⁵	\$5,704	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.25%	3.76%	3.18%	2.76%	2.50%
California Lottery	Unrestricted per ADA	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades TK-8 per ADA	\$39.09	\$40.41	\$41.74	\$43.03	\$44.37
	Grades 9-12 per ADA	\$76.48	\$79.27	\$81.89	\$84.42	\$87.05
Mandate Block Grant (Charter)	Grades TK-8 per ADA	\$20.52	\$21.31	\$22.01	\$22.69	\$23.40
	Grades 9-12 per ADA	\$58.21	\$60.48	\$62.48	\$64.41	\$66.41
Interest Rate for Ten-Year Treasuries		4.30%	4.60%	4.30%	4.30%	4.20%
CalSTRS Employer Rate ⁶		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁶		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate ⁷		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁸		\$16.90	\$17.40	\$18.00	\$18.50	\$19.00

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27	
Reserve Requirement	District ADA Range
The greater of 5% or \$90,000	0 to 300
The greater of 4% or \$90,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Percentage is separate and distinct from the statutory COLA and codified in proposed Education Code Section 42238.027(a). This increase is intended to offset rising costs and declining enrollment impacts as well as reimburse costs for proposed paid pregnancy disability leave.

⁴Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS 2026-27 employer rate is final and CalSTRS 2026-27 employer rate is subject to approval at the May 2026 board meeting.

⁷Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁸Minimum wage rates are effective January 1 of the respective year.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2026-27 May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic	Contributors	
Background	Committee	
Key Guidance/May Revision	Peter Foggiato, San Joaquin	Scott Price, Riverside
Planning Factors for 2026-27 and Multiyear Projections	Roger Van Putten, Placer	Jamie Dial, Kings
Cautionary Budget Scenarios	Marisol Verduzco	Dave Hart, Los Angeles
Deficit Spending/Fiscal Stabilization	Dean West, Orange	Maribel Paez, Imperial Shannon Hansen, San Benito
Reserve Cap	Shannon Hansen, San Benito	Peter Foggiato, San Joaquin
Summary	Peter Foggiato, San Joaquin	Scott Price, Riverside

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

The Sonoma County Office of Education has also provided [SCOE Biz Bulletin No. 26-19](#) for reading alongside the Common Message, which includes guidance specific to Sonoma County LEAs.

Background

Since May 2008, county office of education (COE) chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

The Business Administration Services Committee (BASC) would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the [“Sources”](#) section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which then tailor this guidance to the unique circumstances of the local educational agencies (LEAs) in their respective counties. Even within a single county, the guidance may vary considerably based on each district’s educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.

Key Guidance Based on Governor’s May Revision

On May 14, 2026, Governor Gavin Newsom released the May Revision to the proposed 2026-27 State Budget. Updated General Fund revenue estimates resulted in notable adjustments to the Proposition 98 Guarantee. Under the May Revision, Proposition 98 funding levels increase by approximately \$28 billion over the three-year period from 2024-25 through 2026-27 compared with the 2025 Budget Act, and by approximately \$6.4 billion relative to the Governor’s Budget. However, \$4.6 billion of this increase is required to be deposited in the Public School System Stabilization Account, commonly referred to as the Proposition 98 Rainy Day Fund, and therefore will not be immediately available to transitional kindergarten through grade 12 (TK-12) schools and community colleges.

The May Revision proposes providing \$121.2 billion for education programs in 2025-26, rather than the full Proposition 98 level of \$125.1 billion. The May Revision refers to the approximately \$3.9 billion difference as “settle-up.” According to the administration, this approach is intended to reduce the risk of appropriating resources beyond what may ultimately be supported by final 2025-26 revenue calculations should projected revenues fall short.

Major TK-12 funding provisions included in the 2026-27 May Revision include the following:

- The Proposition 98 minimum guarantee for TK-14 schools is funded under Test 1 in all

three years and is estimated at \$124.9 billion in 2024-25, \$125.1 billion in 2025-26, and \$127.1 billion in 2026-27.

- Repays \$1.9 billion in settle-up created under the enacted 2025-26 state budget for the 2024-25 fiscal year, while also creating \$3.9 billion in new settle-up for 2025-26.
- Includes mandatory Proposition 98 Rainy Day Fund deposits totaling \$8.7 billion across the three-year budget window, along with a discretionary deposit of \$1.6 billion. As a result, the reserve balance is projected to reach \$8.7 billion at the end of 2025-26 and \$10.3 billion by the end of 2026-27. The reserve cap is triggered for 2026-27.
- Includes a 2.87% cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) and other specified statutory programs. The proposal also provides an additional \$926.9 million more to adjust LCFF base grants. These additional funds are intended to help local educational agencies (LEAs) address rising costs, help offset funding reductions related to declining enrollment, and support implementation of a new requirement to provide paid pregnancy disability leave. Combined, the statutory COLA and base grant adjustment result in a 4.31% increase in LCFF base grant rates. As a result, funding calculations tied to these grant amounts — including grade span adjustments and supplemental and concentration grant allocations — will also increase.
- Requires all TK-12 LEAs and community colleges, beginning in 2026-27, to provide eligible employees with up to 14 weeks of paid pregnancy disability leave when an employee is unable to work due to pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions. The duration of leave shall be determined by the employee and the employee's physician.
- Maintains the Governor's Budget proposal to increase special education base rates by \$509 million and adds an additional \$1.8 billion, for a total increase of \$2.4 billion. This investment would establish a new statewide base rate of \$1,340 per funded average daily attendance (ADA) for Special Education Local Plan Areas (SELPA). No additional COLA is proposed for 2025-26. Because special education allocations may vary based on factors such as SELPA allocation plans, LEAs are encouraged to work closely with their SELPA to understand how this proposal will affect their LEA.
- Provides \$5 billion in one-time funding (increased from \$2.8 billion at Governor's Budget) for the Student Support and Professional Development Discretionary Block Grant. LEAs may use these funds for a broad range of discretionary purposes, including, but not limited to, state-identified priorities including (1) professional development for teachers on the English Language Arts/English Language Development Framework and the Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) professional development for TK-3 teachers and elementary school site administrators on the principles and guidelines of developmentally appropriate instruction; (4) teacher recruitment and retention strategies; and (5) career pathways and dual enrollment

expansion efforts consistent with the Master Plan for Career Education.

- Reduces the 2026-27 COLA for the California State Preschool Program (CSPP) and for Department of Social Services administered child care and development programs from 2.41% at Governor's Budget to approximately 2.01% at May Revision. The revised 2026-27 COLA would be redirected to provide a total of \$33.3 million Proposition 98 General Fund and \$18.1 million non-Proposition 98 General Fund for monthly cost of care plus payments to CSPP providers for 2026-27 and ongoing.
- Provides an additional \$20 million ongoing Proposition 98 General Fund for the CSPP Quality Rating and Improvement System, which provides support for quality early care and education programs.
- Maintains the Governor's Budget proposal of \$1 billion in ongoing funding and adds detail regarding the purposes of the \$485 million one-time reappropriated extension grant funds to expand on prior investments in community schools and to expand the model to more school sites with large concentrations of low-income, English learner and foster youth. The May Revision provides clarity on how the one-time \$485 million reappropriated funds from the existing California Community Schools Partnership Program, previously set aside for extension grants, is used. The funding serve various purposes including \$401 million in one-time grants for eligible schools to support planning, infrastructure-building, and implementation of the community schools model; \$50 million to expand on the state's recent work to redesign middle and high schools, in the context of community schools; \$13 million for the planning and development of the long-term accountability and certification process; \$15 million to the State Transformational Assistance Center to support the expansion of community school sites; and \$6 million for the continued implementation of Transforming Together. In addition, the May Revision clarifies the Administration's intent for county offices of education to integrate county-level community schools implementation supports and services into the statewide system of support, incorporates language that uplifts the California Community Schools Framework and shared decision making practices with education interest holders, details the components required in a local educational agency's implementation plan and annual progress report, and adds various technical changes.
- Includes a one-time increase of \$428.8 million to extend funding for Literacy Coaches and Reading Specialists Grant Program for all grantees until June 30, 2031. Includes an additional one-time increase of \$11.2 million to the existing COE contractor to continue providing training and support to new and existing literacy coaches, representing a total investment of \$440 million into the program.
- Includes a one-time increase of \$60 million to expand the Mathematics Professional Learning Program beyond its current expiration date of June 30, 2029.
- Adds \$1.7 million in additional ongoing Proposition 98 General Fund to provide total

funding of \$2.3 million for the Public School Restrooms: Menstrual Products mandated program. The impact to the mandate block grant rates is reflected in the planning factors.

- Provides \$30 million one-time Proposition 98 General Fund for grants to local educational agencies to increase identification of and improve outcomes for students experiencing homelessness.
- Maintains the following Governor’s Budget proposals:
 - Increase ongoing funding for the Expanded Learning Opportunities Program (ELOP) by \$62.4 million and specify that Tier 2 rates cannot be less than \$1,800 per pupil.
 - Fully repay the \$1.9 billion deferral of the second principal apportionment (P2) payment in 2026-27. LEAs should still plan for the \$1.9 billion deferral in June 2026.
 - \$30.7 million in ongoing funds to increase the LCFF amount for Necessary Small Schools by 20% in addition to COLA. See Appendix A for the proposed rates.
 - \$757.3 million to the Learning Recovery Emergency Block Grant as part of the state’s final payment to the program.
 - \$100 million (one-time) to the Kitchen Infrastructure and Training program. The May Revision proposes grants be awarded on an allocation basis, rather than a competitive basis. These grants support kitchen equipment, infrastructure, training, and continued implementation of universal school meals.
 - \$40 million (one-time) funds for allocation to LEAs that administer literacy screening to pupils in kindergarten and grades 1 and 2 for risk of reading difficulties and proposes statutory changes to ensure consistency and quality of results.
 - \$100 million in one-time funding to expand dual enrollment and dual credit opportunities for high school students.
 - \$250 million in one-time funding to continue educator residency programs through the 2029-30 fiscal year.
 - Allocates \$1.5 billion in Proposition 2 bond funding for school construction projects in 2026-27.

In addition to the funding proposals described above, the May Revision maintains several significant policy proposals included in the Governor’s Budget:

- Proposes amendments to the Education Code to “move oversight authority of the management of the California Department of Education and support of LEAs” from the State Superintendent of Public Instruction (SSPI) to the State Board of Education. The proposal also seeks to provide the SSPI with the “ability to strengthen coordination and alignment among the bodies setting policy from early childhood through postsecondary education.”
- Introduces several new audit requirements for inclusion in the annual audit guide, which would apply to all LEAs.
- Proposes additional requirements for charter schools intended to strengthen fraud

prevention measures and improve accountability and oversight.

- Changes the requirement related to CALPADS data submission as a mechanism by which a district or COE qualifies for differentiated/targeted assistance. The May Revision proposes for support to still be provided to districts and COEs with data submission issues, but the technical assistance is separated from the Differentiated Assistance framework to allow assistance to focus on students who have the highest level of need rather than on data compliance issues.

The Legislature will now hold hearings on the May Revision and must pass a balanced Budget Bill by June 15. The Governor must sign the enacted budget into law by June 30, after which additional clean-up trailer bills may be considered in the subsequent months.

Cautionary Budget Scenarios

Recent revenue gains reflected in the May Revision are encouraging; however, they do not resolve the state's outyear structural budget challenges. Several factors continue to pose downside risks to the state's economic performance and fiscal outlook, including geopolitical uncertainty, inflationary pressures related to energy and tariff costs, monetary policy decisions, labor market conditions, and broader structural challenges. Longer-term concerns include demographic shifts, declining domestic and international migration, persistently high housing and living costs, and continued exposure to financial market volatility.

Taken together, these conditions warrant a cautious fiscal approach. Districts should avoid assuming that recent revenue growth will continue indefinitely, align ongoing expenditures with sustainable funding levels and enrollment trends, rebuild reserve balances where possible, and prepare for potential future budget shortfalls.

Local educational agencies should also exercise caution when budgeting for proposed increases beyond the statutory COLA, including the additional 1.44% LCFF base grant adjustment, the Student Support and Professional Development Discretionary Block Grant, community schools investments, and special education increases. These proposals may change before the final budget is enacted because there are no guarantees that the Legislature will adopt the Governor's proposals. Fiscal caution is similarly warranted regarding the proposed pregnancy disability leave mandate because the administration intends for LEAs to fund these costs using the LCFF base grant adjustments.

We recommend that LEAs develop multiple scenarios reflecting a range of plausible outcomes and local conditions. Each scenario may require different actions to balance revenues and sustain adequate reserve levels.

Planning Factors for 2026-27 and Multiyear Projections

Key planning factors for LEAs to include in their 2026-27 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2026-27	2027-28	2028-29
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) Statutory COLA	2.87%	3.30%	3.09%
Additional Base Grant Adjustment	1.44%	N/A	N/A
Special Education COLA/Rate	Base Rate \$1,340	3.30%	3.09%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.40%	26.80%	25.90%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per average daily attendance (ADA)	\$190	\$190	\$190
Proposition 20 per ADA	\$82	\$82	\$82
Minimum Wage	\$17.40 ¹	\$17.90 ²	\$18.40 ³
Universal TK/ADA LCFF add-on	\$5,704	\$5,892	\$6,074

Planning Factor	2026-27	2027-28	2028-29
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$40.41	\$41.74	\$43.03
Grades 9-12 per ADA	\$79.27	\$81.89	\$84.42
Charter Schools			
Grades K-8 per ADA	\$21.31	\$22.01	\$22.69
Grades 9-12 per ADA	\$60.48	\$62.48	\$64.41

¹Effective January 1, 2027, ²Effective January 1, 2028, ³Effective January 1, 2029.

Deficit Spending and Fiscal Stabilization

Despite improvements reflected in the 2026-27 May Revision — including increased Proposition 98 funding, a higher LCFF COLA, and additional one-time discretionary support — many districts continue to face significant fiscal challenges. Key pressures include declining enrollment, reduced ADA associated with increased student absences, the expiration of one-time federal funding, inflationary pressures, rising compensation and benefit costs, and persistent structural imbalances.

When deficit spending is projected, districts should develop and implement specific, realistic plans to restore structural balance and ensure long-term fiscal solvency. If reductions have not yet been fully identified, governing boards should formally acknowledge the need for corrective action through a fiscal solvency statement or comprehensive fiscal stabilization plan. While governing board adoption of Reduction in Force resolutions may represent a significant fiscal corrective action, staffing reductions alone do not constitute a comprehensive stabilization strategy. Districts must continue addressing the broader scope of ongoing structural deficits, reserve adequacy, and multiyear financial sustainability.

Although the May Revision includes additional one-time discretionary funding and an enhanced LCFF base grant adjustment intended to help offset rising costs and mitigate financial pressures associated with ADA and enrollment declines, districts should continue using conservative assumptions in multiyear projections given ongoing state and federal economic uncertainty.

Maintaining adequate reserves remains essential because deficit spending directly erodes fund balance levels. Districts should regularly evaluate reserve adequacy beyond statutory minimum requirements, particularly in light of cash flow considerations and potential future fiscal volatility. Because the May Revision triggers reserve caps for 2026-27, proactive fiscal planning and reserve management are especially important.

In addition to maintaining adequate reserve levels, districts should explicitly evaluate cash flow sufficiency throughout the fiscal year because fiscal solvency does not necessarily ensure liquidity. Districts are strongly encouraged to develop and regularly update monthly cash flow projections to identify potential periods of negative cash position. Particular attention should be given to the timing of major revenue receipts, including LCFF apportionments, as well as the expiration of one-time funding sources that may have previously supported cash balances. Where risks are identified, districts should proactively evaluate strategies such as short-term borrowing, interfund transfers, or other cash management tools to mitigate liquidity challenges and avoid cash insolvency.

Fiscal stabilization plans are strongly encouraged for districts experiencing structural deficits or declining reserve levels and should clearly demonstrate how the district will:

- Eliminate ongoing structural deficits.
- Maintain reserves at or above required minimum levels.
- Remain solvent throughout the multiyear projection period.

Effective stabilization plans include realistic expenditure reductions, prudent use of one-time funds, reasonable assumptions, ongoing fiscal monitoring, and transparent communication with governing boards, labor groups, and education partners. Early and conservative planning helps districts avoid more disruptive fiscal actions in future years.

Reserve Cap

The May Revision proposes deposits into the Public School System Stabilization Account resulting in a projected balance of \$8.7 billion at the end of 2025-26 and \$10.3 billion at the end of 2026-27. Because the projected 2025-26 balance exceeds 3% of the total TK-12 share of the Proposition 98 guarantee, the local reserve cap is triggered in the 2026-27 fiscal year.

Districts subject to the reserve cap must ensure that their combined assigned and unassigned ending balances in the General Fund (Fund 01), including applicable balances in the Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17), do not exceed the allowable threshold in their 2026-27 adopted or revised budgets. Amounts reported as committed — those formally set aside through governing board action — are excluded from the reserve cap calculation.

Accordingly, districts should carefully monitor projected year-end balances and, where necessary, implement intentional budget strategies to maintain compliance. These strategies may include one-time expenditures, governing board commitments, or other strategic reserve designations. Small districts (fewer than 2,501 units of ADA) and community-funded districts remain exempt from local reserve cap requirements.

Summary

This edition of the Common Message provides LEAs with information and guidance to support fiscal planning and development of their 2026-27 budgets and multiyear projections. The information presented reflects the most current proposals and projections available at the time of writing and is intended to support LEAs in multiyear planning.

The state budget continues to face uncertainty and heightened fiscal risk, which may affect both revenues and expenditures. LEAs must navigate short- and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance trends, rising pension costs, and ongoing inflationary pressures.

Because each LEA's funding, program structure, and local conditions are unique, it remains essential that LEAs regularly assess their fiscal outlook, collaborate closely with their respective county offices, and develop comprehensive strategies to maintain long-term fiscal solvency while preserving the quality and integrity of their educational programs.

APPENDIX A

Necessary Small School Funding Rates (Proposed 2026-27 May Revision)

Necessary Small Elementary Schools

Number of Teacher(s)	Average Daily Attendance	Funding Amount 2025-26	Funding Amount 2026-27 (with 2.87% COLA applied)
1	1 to 24	\$277,457	\$342,504
2	25 to 48	\$549,072	\$677,796
3	49 to 72	\$820,926	\$1,013,384
4	73 to 96	\$1,092,539	\$1,348,674

Necessary Small High Schools

Number of Certificated Employee(s)	Average Daily Attendance	Funding Amount 2025-26	Funding Amount 2026-27 (with 2.87% COLA applied)
1	1 to 19	\$233,818	\$288,635
2	1 to 19	\$333,366	\$411,520
3	1 to 19	\$740,514	\$914,120
4	20 to 38	\$907,196	\$1,119,879
5	39 to 57	\$1,073,880	\$1,325,640
6	58 to 71	\$1,240,562	\$1,531,399
7	72 to 86	\$1,407,246	\$1,737,161
8	87 to 100	\$1,573,928	\$1,942,920
9	101 to 114	\$1,740,612	\$2,148,681
10	115 to 129	\$1,907,294	\$2,354,440
11	130 to 143	\$2,073,978	\$2,560,202
12	144 to 171	\$2,240,662	\$2,765,962
13	172 to 210	\$2,682,875	\$3,311,848
14	211 to 248	\$3,167,262	\$3,909,794
15	249 to 286	\$3,651,657	\$4,507,751