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: www.lsusd.net

Date: June 5, 2026

Public Hearing:

Place: Lakeside Union School District

Date: June 11, 2026

Time:

Adoption Date: June 18, 2026

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

Printed Name: Jim Bennett

Title: Clerk

Contact person for additional information on the budget reports:

Name: Samantha Orahood

Title: Director of Finance

Telephone: 619.360.2600 x2604

E-mail: sorahood@lsusd.net

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/18/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

San Diego County Schools Risk Management Joint Powers Authority (JPA)

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

Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

06/18/2026
Date of Meeting (Format: MM/DD/YYYY)

Jim Bennett
Printed Name

Clerk
Title

For additional information on this certification, please contact:

Samantha Orahood
Name

Director of Finance
Title

sorahood@lsusd.net
Email

619.390.2600 x2604
Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	52,809,820.00	464,267.00	53,274,087.00	54,395,894.00	461,891.00	54,857,785.00	3.0%
2) Federal Revenue		8100-8299	385,506.00	2,187,232.23	2,572,738.23	385,506.00	2,154,639.00	2,540,145.00	-1.3%
3) Other State Revenue		8300-8599	1,509,479.08	9,237,262.94	10,746,742.02	1,551,840.00	8,374,093.00	9,925,933.00	-7.6%
4) Other Local Revenue		8600-8799	2,025,680.52	5,696,638.11	7,722,318.63	2,212,631.00	6,441,409.00	8,654,040.00	12.1%
5) TOTAL, REVENUES			56,730,485.60	17,585,400.28	74,315,885.88	58,545,871.00	17,432,032.00	75,977,903.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,933,713.59	8,159,482.61	31,093,196.20	23,115,269.00	7,187,279.00	30,302,548.00	-2.5%
2) Classified Salaries		2000-2999	7,172,107.58	4,864,990.05	12,037,097.63	7,330,233.00	4,869,301.51	12,199,534.51	1.3%
3) Employee Benefits		3000-3999	13,979,545.37	9,285,092.07	23,264,637.44	14,528,576.25	9,256,566.03	23,785,142.28	2.2%
4) Books and Supplies		4000-4999	445,015.01	1,057,811.58	1,502,826.59	493,341.00	782,969.50	1,276,310.50	-15.1%
5) Services and Other Operating Expenditures		5000-5999	4,168,251.02	2,131,520.77	6,299,771.79	3,467,317.90	1,951,574.10	5,418,892.00	-14.0%
6) Capital Outlay		6000-6999	403,500.00	2,501,336.66	2,904,836.66	1,062,291.00	2,375,776.00	3,438,067.00	18.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	859,793.27	19,495.84	879,289.11	771,636.63	21,000.00	792,636.63	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,137,035.51)	1,013,733.29	(123,302.22)	(1,108,859.01)	959,104.01	(149,755.00)	21.5%
9) TOTAL, EXPENDITURES			48,824,890.33	29,033,462.87	77,858,353.20	49,659,805.77	27,403,570.15	77,063,375.92	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,905,595.27	(11,448,062.59)	(3,542,467.32)	8,886,065.23	(9,971,538.15)	(1,085,472.92)	-69.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	838,638.00	838,638.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	8,549,137.00	(838,638.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,839.08)	(1,515,628.24)	(3,542,467.32)	(501,709.77)	(1,422,401.15)	(1,924,110.92)	-45.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
2) Ending Balance, June 30 (E + F1e)			1,941,787.96	7,334,397.83	9,276,185.79	1,440,078.19	5,911,996.68	7,352,074.87	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,334,397.83	7,334,397.83	0.00	5,911,996.68	5,911,996.68	-19.4%
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	3.00	0.00	3.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,841,787.96	0.00	1,841,787.96	1,340,075.19	0.00	1,340,075.19	-27.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	27,568,540.00	0.00	27,568,540.00	28,667,392.00	0.00	28,667,392.00	4.0%
Education Protection Account State Aid - Current Year		8012	10,756,878.00	0.00	10,756,878.00	11,064,576.00	0.00	11,064,576.00	2.9%
State Aid - Prior Years		8019	(69,258.00)	0.00	(69,258.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,722.00	0.00	58,722.00	59,309.00	0.00	59,309.00	1.0%
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	13,933,283.00	0.00	13,933,283.00	14,072,616.00	0.00	14,072,616.00	1.0%
Unsecured Roll Taxes		8042	459,317.00	0.00	459,317.00	463,910.00	0.00	463,910.00	1.0%
Prior Years' Taxes		8043	(9,248.00)	0.00	(9,248.00)	(9,340.00)	0.00	(9,340.00)	1.0%
Supplemental Taxes		8044	729,387.00	0.00	729,387.00	736,681.00	0.00	736,681.00	1.0%
Education Revenue Augmentation Fund (ERAF)		8045	(56,446.00)	0.00	(56,446.00)	(57,010.00)	0.00	(57,010.00)	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	458,300.00	0.00	458,300.00	462,883.00	0.00	462,883.00	1.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,829,475.00	0.00	53,829,475.00	55,461,017.00	0.00	55,461,017.00	3.0%
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	(1,019,655.00)	0.00	(1,019,655.00)	(1,065,123.00)	0.00	(1,065,123.00)	4.5%
Property Taxes Transfers		8097	0.00	464,267.00	464,267.00	0.00	461,891.00	461,891.00	-0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,809,820.00	464,267.00	53,274,087.00	54,395,894.00	461,891.00	54,857,785.00	3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	385,506.00	0.00	385,506.00	385,506.00	0.00	385,506.00	0.0%
Special Education Entitlement		8181	0.00	1,131,990.00	1,131,990.00	0.00	1,102,812.00	1,102,812.00	-2.6%
Special Education Discretionary Grants		8182	0.00	168,831.00	168,831.00	0.00	171,912.00	171,912.00	1.8%
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		676,679.00	676,679.00		595,821.00	595,821.00	-11.9%
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		86,028.53	86,028.53		155,232.00	155,232.00	80.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Immigrant Student Program	4201	8290		6,402.02	6,402.02		8,050.00	8,050.00	25.7%
Title III, English Learner Program	4203	8290		51,242.38	51,242.38		35,864.00	35,864.00	-30.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		65,959.30	65,959.30		84,798.00	84,798.00	28.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	100.00	100.00	0.00	150.00	150.00	50.0%
TOTAL, FEDERAL REVENUE			385,506.00	2,187,232.23	2,572,738.23	385,506.00	2,154,639.00	2,540,145.00	-1.3%
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	1,000,446.00	1,000,446.00	0.00	1,000,446.00	1,000,446.00	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	166,320.00	0.00	166,320.00	169,451.00	0.00	169,451.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	773,399.58	303,617.16	1,077,016.74	796,727.00	343,851.00	1,140,578.00	5.9%
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		1,773,989.00	1,773,989.00		1,773,989.00	1,773,989.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		727,088.00	727,088.00		727,088.00	727,088.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	569,759.50	5,432,122.78	6,001,882.28	585,662.00	4,528,719.00	5,114,381.00	-14.8%
TOTAL, OTHER STATE REVENUE			1,509,479.08	9,237,262.94	10,746,742.02	1,551,840.00	8,374,093.00	9,925,933.00	-7.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	362,888.42	362,888.42	0.00	366,517.00	366,517.00	1.0%
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	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Interest		8660	501,346.68	0.00	501,346.68	500,000.00	0.00	500,000.00	-0.3%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Interagency Services		8677	625,633.00	660,633.05	1,286,266.05	630,000.00	660,633.00	1,290,633.00	0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	828,700.84	1,050,324.64	1,879,025.48	1,012,631.00	1,617,568.00	2,630,199.00	40.0%
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		3,622,792.00	3,622,792.00		3,796,691.00	3,796,691.00	4.8%
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			2,025,680.52	5,696,638.11	7,722,318.63	2,212,631.00	6,441,409.00	8,654,040.00	12.1%
TOTAL, REVENUES			56,730,485.60	17,585,400.28	74,315,885.88	58,545,871.00	17,432,032.00	75,977,903.00	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,297,658.59	6,297,276.94	24,594,935.53	18,559,272.00	5,487,559.00	24,046,831.00	-2.2%
Certificated Pupil Support Salaries		1200	1,777,049.00	1,544,178.67	3,321,227.67	1,633,510.00	1,499,258.00	3,132,768.00	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,859,006.00	46,187.00	2,905,193.00	2,922,487.00	64,567.00	2,987,054.00	2.8%
Other Certificated Salaries		1900	0.00	271,840.00	271,840.00	0.00	135,895.00	135,895.00	-50.0%
TOTAL, CERTIFICATED SALARIES			22,933,713.59	8,159,482.61	31,093,196.20	23,115,269.00	7,187,279.00	30,302,548.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	640,789.85	2,626,054.41	3,266,844.26	649,663.00	2,704,747.00	3,354,410.00	2.7%
Classified Support Salaries		2200	2,501,974.22	1,252,731.26	3,754,705.48	2,543,469.00	1,309,810.00	3,853,279.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	718,072.00	99,752.00	817,824.00	685,753.00	138,056.00	823,809.00	0.7%
Clerical, Technical and Office Salaries		2400	2,435,272.75	386,067.55	2,821,340.30	2,498,065.00	191,031.00	2,689,096.00	-4.7%
Other Classified Salaries		2900	875,998.76	500,384.83	1,376,383.59	953,283.00	525,657.51	1,478,940.51	7.5%
TOTAL, CLASSIFIED SALARIES			7,172,107.58	4,864,990.05	12,037,097.63	7,330,233.00	4,869,301.51	12,199,534.51	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,091,139.21	4,391,862.76	8,483,001.97	4,250,062.00	4,417,991.00	8,668,053.00	2.2%
PERS		3201-3202	1,775,552.33	1,142,790.84	2,918,343.17	1,824,141.00	1,155,807.74	2,979,948.74	2.1%
OASDI/Medicare/Alternative		3301-3302	948,984.32	496,866.40	1,445,850.72	966,731.00	482,510.05	1,449,241.05	0.2%
Health and Welfare Benefits		3401-3402	6,158,327.00	2,818,991.27	8,977,318.27	6,432,937.00	2,782,031.80	9,214,968.80	2.6%
Unemployment Insurance		3501-3502	15,096.90	6,324.72	21,421.62	15,320.25	5,912.65	21,232.90	-0.9%
Workers' Compensation		3601-3602	525,454.62	220,333.36	745,787.98	543,760.00	208,654.07	752,414.07	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	365,422.99	199,974.72	565,397.71	394,909.00	198,715.72	593,624.72	5.0%
Other Employee Benefits		3901-3902	99,568.00	7,948.00	107,516.00	100,716.00	4,943.00	105,659.00	-1.7%
TOTAL, EMPLOYEE BENEFITS			13,979,545.37	9,285,092.07	23,264,637.44	14,528,576.25	9,256,566.03	23,785,142.28	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	354,608.94	354,608.94	0.00	301,550.00	301,550.00	-15.0%
Books and Other Reference Materials		4200	0.00	584.38	584.38	6,500.00	0.00	6,500.00	1,012.3%
Materials and Supplies		4300	365,794.02	634,907.78	1,000,701.80	470,841.00	481,419.50	952,260.50	-4.8%
Noncapitalized Equipment		4400	79,220.99	66,710.48	145,931.47	16,000.00	0.00	16,000.00	-89.0%
Food		4700	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			445,015.01	1,057,811.58	1,502,826.59	493,341.00	782,969.50	1,276,310.50	-15.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	239,520.00	239,520.00	0.00	326,905.00	326,905.00	36.5%
Travel and Conferences		5200	56,884.90	72,390.38	129,275.28	73,000.00	69,312.00	142,312.00	10.1%
Dues and Memberships		5300	44,140.00	2,500.00	46,640.00	52,950.00	200.00	53,150.00	14.0%
Insurance		5400 - 5499	1,018,347.54	0.00	1,018,347.54	780,467.00	0.00	780,467.00	-23.4%
Operations and Housekeeping Services		5500	1,207,903.27	15,577.00	1,223,480.27	1,269,483.00	23,532.00	1,293,015.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	507,701.27	50,526.42	558,227.69	131,950.00	51,700.00	183,650.00	-67.1%
Transfers of Direct Costs		5710	(16,806.19)	16,806.19	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(290,957.28)	6,144.00	(284,813.28)	(253,950.00)	6,500.00	(247,450.00)	-13.1%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,450,110.99	1,712,327.78	3,162,438.77	1,325,347.90	1,460,834.10	2,786,182.00	-11.9%
Communications		5900	190,926.52	15,729.00	206,655.52	88,070.00	12,591.00	100,661.00	-51.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,168,251.02	2,131,520.77	6,299,771.79	3,467,317.90	1,951,574.10	5,418,892.00	-14.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,951,336.66	1,951,336.66	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	403,500.00	550,000.00	953,500.00	1,062,291.00	2,375,776.00	3,438,067.00	260.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			403,500.00	2,501,336.66	2,904,836.66	1,062,291.00	2,375,776.00	3,438,067.00	18.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	122,701.53	0.00	122,701.53	105,472.26	0.00	105,472.26	-14.0%
Other Debt Service - Principal		7439	737,091.74	19,495.84	756,587.58	666,164.37	21,000.00	687,164.37	-9.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			859,793.27	19,495.84	879,289.11	771,636.63	21,000.00	792,636.63	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,013,733.29)	1,013,733.29	0.00	(959,104.01)	959,104.01	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,302.22)	0.00	(123,302.22)	(149,755.00)	0.00	(149,755.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,137,035.51)	1,013,733.29	(123,302.22)	(1,108,859.01)	959,104.01	(149,755.00)	21.5%
TOTAL, EXPENDITURES			48,824,890.33	29,033,462.87	77,858,353.20	49,659,805.77	27,403,570.15	77,063,375.92	-1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	838,638.00	838,638.00	New
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	838,638.00	838,638.00	New
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%

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) 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	(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	8,549,137.00	(838,638.00)	New

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	52,809,820.00	464,267.00	53,274,087.00	54,395,894.00	461,891.00	54,857,785.00	3.0%
2) Federal Revenue		8100-8299	385,506.00	2,187,232.23	2,572,738.23	385,506.00	2,154,639.00	2,540,145.00	-1.3%
3) Other State Revenue		8300-8599	1,509,479.08	9,237,262.94	10,746,742.02	1,551,840.00	8,374,093.00	9,925,933.00	-7.6%
4) Other Local Revenue		8600-8799	2,025,680.52	5,696,638.11	7,722,318.63	2,212,631.00	6,441,409.00	8,654,040.00	12.1%
5) TOTAL, REVENUES			56,730,485.60	17,585,400.28	74,315,885.88	58,545,871.00	17,432,032.00	75,977,903.00	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		27,852,507.35	18,847,921.13	46,700,428.48	28,883,748.90	17,359,351.14	46,243,100.04	-1.0%
2) Instruction - Related Services	2000-2999		6,055,802.13	1,153,245.94	7,209,048.07	6,172,602.00	856,639.00	7,029,241.00	-2.5%
3) Pupil Services	3000-3999		5,524,529.87	3,615,294.53	9,139,824.40	5,528,282.00	5,888,123.00	11,416,405.00	24.9%
4) Ancillary Services	4000-4999		2,731.00	0.00	2,731.00	2,736.00	0.00	2,736.00	0.2%
5) Community Services	5000-5999		492.00	34,611.48	35,103.48	547.25	616.00	1,163.25	-96.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,316,389.38	1,063,747.01	6,380,136.39	5,212,170.99	1,035,402.01	6,247,573.00	-2.1%
8) Plant Services	8000-8999		3,212,645.33	4,299,146.94	7,511,792.27	3,088,082.00	2,242,439.00	5,330,521.00	-29.0%
9) Other Outgo	9000-9999	Except 7600-7699	859,793.27	19,495.84	879,289.11	771,636.63	21,000.00	792,636.63	-9.9%
10) TOTAL, EXPENDITURES			48,824,890.33	29,033,462.87	77,858,353.20	49,659,805.77	27,403,570.15	77,063,375.92	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,905,595.27	(11,448,062.59)	(3,542,467.32)	8,886,065.23	(9,971,538.15)	(1,085,472.92)	-69.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	838,638.00	838,638.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	9,387,775.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,932,434.35)	9,932,434.35	0.00	(9,387,775.00)	8,549,137.00	(838,638.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,839.08)	(1,515,628.24)	(3,542,467.32)	(501,709.77)	(1,422,401.15)	(1,924,110.92)	-45.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,968,627.04	8,850,026.07	12,818,653.11	1,941,787.96	7,334,397.83	9,276,185.79	-27.6%
2) Ending Balance, June 30 (E + F1e)			1,941,787.96	7,334,397.83	9,276,185.79	1,440,078.19	5,911,996.68	7,352,074.87	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,334,397.83	7,334,397.83	0.00	5,911,996.68	5,911,996.68	-19.4%
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	3.00	0.00	3.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,841,787.96	0.00	1,841,787.96	1,340,075.19	0.00	1,340,075.19	-27.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,034,526.86	2,152,144.86
6019	Student Support and Professional Development Discretionary Block Grant	8,653.00	1,800.00
6300	Lottery: Instructional Materials	4,493.25	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	3,934.94	30,118.94
6546	Mental Health-Related Services	0.00	22,991.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	609,757.01	651,478.01
7435	Learning Recovery Emergency Block Grant	221,815.00	0.00
7810	Other Restricted State	44,525.86	0.00
9010	Other Restricted Local	5,406,691.91	3,053,463.87
Total, Restricted Balance		7,334,397.83	5,911,996.68

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025-26 Est. Actuals, 2026-27 Adopted			6/30/2026			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions						
COLA & Augmentation	8.22%	1.07%	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	4,541	4,515	4,486	4,414	4,328	4,233
Unduplicated Pupil Count (UPC)	2,039	2,128	1,739	1,711	1,678	1,638
Unduplicated Pupil Percentage (UPP)	42.62%	43.48%	43.61%	41.58%	38.77%	38.74%
Current Year LCFF Average Daily Attendance (ADA)	4,252.04	4,217.65	4,261.42	4,199.52	4,116.04	4,025.79
Funded LCFF ADA	4,440.76	4,259.90	4,261.42	4,261.02	4,223.20	4,191.01
LCFF ADA Funding Method	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$44,681,026	$43,318,318	$44,358,087	$45,627,373	$46,707,001	$47,784,654
Grade Span Adjustment	2,144,599	2,071,367	2,060,836	2,118,427	2,187,823	2,245,142
Adjusted Base Grant	$46,825,625	$45,389,685	$46,418,923	$47,745,800	$48,894,824	$50,029,796
Supplemental Grant	3,991,416	3,947,087	4,048,659	3,970,541	3,791,305	3,876,309
Concentration Grant	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	$50,817,041	$49,336,772	$50,467,582	$51,716,341	$52,686,129	$53,906,105
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280	348,280
Add-on: Home-to-School Transportation	536,058	541,794	554,255	570,162	588,977	607,176
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	566,214	685,402	1,508,961	1,761,110	1,774,376	1,834,955
Total Allowance and Add-On Amounts	$1,450,552	$1,575,476	$2,411,496	$2,679,552	$2,711,633	$2,790,411
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$52,267,593**	**$50,912,248**	**$52,879,078**	**$54,395,893**	**$55,397,762**	**$56,696,516**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 52,267,593**	**$ 50,912,248**	**$ 52,879,078**	**$ 54,395,893**	**$ 55,397,762**	**$ 56,696,516**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,770	$ 11,952	$ 12,409	$ 12,766	$ 13,117	$ 13,528
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	52,267,593	50,912,248	52,879,078	54,395,893	55,397,762	56,696,516
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *13,593,343*	$ *13,915,139*	$ *14,553,660*	$ *14,663,925*	$ *14,764,787*	$ *14,904,368*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 6,624,828	$ 14,731,034	$ 10,756,878	$ 11,064,576	$ 11,328,250	$ 11,589,283
Net State Aid *(excludes Additional State Aid)*	$ 32,049,422	$ 22,266,075	$ 27,568,540	$ 28,667,392	$ 29,304,725	$ 30,202,865
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 52,267,593**	**$ 50,912,248**	**$ 52,879,078**	**$ 54,395,893**	**$ 55,397,762**	**$ 56,696,516**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Lakeside Union Elementary (68189) - LUSD 2025-26 Est. Actuals, 2026-27 Adopted	6/30/2026					
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 32,049,422	$ 22,266,075	$ 27,568,540	$ 28,667,392	$ 29,304,725	$ 30,202,865
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 6,624,828	$ 14,731,034	$ 10,756,878	$ 11,064,576	$ 11,328,250	$ 11,589,283
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 29,877	$ 15,135	$ 250,031	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 14,472,089	$ 14,888,239	$ 15,573,315	$ 15,729,048	$ 15,886,339	$ 16,045,202
% Change		2.8755%	4.6015%	1.0000%	1.0000%	1.0000%
In-Lieu of Property Taxes (Object Code 8096)	(878,746)	(973,100)	(1,019,655)	(1,065,123)	(1,121,552)	(1,140,834)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 52,267,593	$ 50,912,248	$ 52,879,078	$ 54,395,893	$ 55,397,762	$ 56,696,516
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 52,267,593	$ 50,912,248	$ 52,879,078	$ 54,395,893	$ 55,397,762	$ 56,696,516
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	[redacted]		$ 47,927,884	$ 49,506,910	$ 50,669,200	$ 51,864,751
Supplemental and Concentration Grant funding in the LCAP year	[redacted]		$ 4,048,659	$ 3,970,541	$ 3,791,305	$ 3,876,309
Projected Additional 15% Concentration Grant funding in the LCAP year	[redacted]		$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	[redacted]		8.45%	8.02%	7.48%	7.47%

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)	4,261.42	4,261.42	4,261.42	4,199.52	4,199.52	4,261.02
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)	4,261.42	4,261.42	4,261.42	4,199.52	4,199.52	4,261.02
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,261.42	4,261.42	4,261.42	4,199.52	4,199.52	4,261.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	31,093,196.20	301	8,385.00	303	31,084,811.20	305	38,248.05		307	31,046,563.15	309
2000 - Classified Salaries	12,037,097.63	311	381,981.33	313	11,655,116.30	315	1,117,473.90		317	10,537,642.40	319
3000 - Employee Benefits	23,264,637.44	321	152,987.65	323	23,111,649.79	325	727,149.88		327	22,384,499.91	329
4000 - Books, Supplies Equip Replace. (6500)	1,502,826.59	331	67,025.35	333	1,435,801.24	335	729,835.37		337	705,965.87	339
5000 - Services. . . & 7300 - Indirect Costs	6,176,469.57	341	21,288.00	343	6,155,181.57	345	2,379,912.15		347	3,775,269.42	349
				TOTAL	73,442,560.10	365			TOTAL	68,449,940.75	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	24,594,935.53	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,266,844.26	380
3. STRS.	3101 & 3102	6,687,612.26	382
4. PERS.	3201 & 3202	896,515.35	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	705,706.26	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,050,135.75	385
7. Unemployment Insurance.	3501 & 3502	14,091.78	390
8. Workers' Compensation Insurance.	3601 & 3602	489,122.53	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	375,458.90	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,080,422.62	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		130,699.65	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		13,826.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.		42,935,896.97	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.		62.73%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.73%
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)	68,449,940.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	30,302,548.00	301	7,000.00	303	30,295,548.00	305	57,561.00		307	30,237,987.00	309
2000 - Classified Salaries	12,199,534.51	311	421,445.51	313	11,778,089.00	315	1,015,199.00		317	10,762,890.00	319
3000 - Employee Benefits	23,785,142.28	321	169,887.28	323	23,615,255.00	325	712,276.00		327	22,902,979.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,276,310.50	331	39,913.50	333	1,236,397.00	335	652,691.00		337	583,706.00	339
5000 - Services. . . & 7300 - Indirect Costs	5,269,137.00	341	18,648.00	343	5,250,489.00	345	1,581,600.25		347	3,668,888.75	349
				TOTAL	72,175,778.00	365			TOTAL	68,156,450.75	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	24,041,831.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,354,410.00	380
3. STRS	3101 & 3102	6,897,276.00	382
4. PERS	3201 & 3202	917,313.74	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	694,643.05	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,191,438.80	385
7. Unemployment Insurance	3501 & 3502	13,897.65	390
8. Workers' Compensation Insurance	3601 & 3602	491,236.07	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	395,772.72	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	42,997,819.03	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	160,448.03	
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	42,837,371.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	62.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.85%
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)	68,156,450.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	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	54,395,894.00	1.84%	55,397,763.00	2.34%	56,696,516.00
2. Federal Revenues	8100-8299	385,506.00	0.00%	385,506.00	0.00%	385,506.00
3. Other State Revenues	8300-8599	1,551,840.00	0.35%	1,557,299.00	-0.11%	1,555,612.00
4. Other Local Revenues	8600-8799	2,212,631.00	-11.95%	1,948,200.00	0.00%	1,948,200.00
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	(9,387,775.00)	1.20%	(9,500,000.00)	-0.53%	(9,450,000.00)
6. Total (Sum lines A1 thru A5c)		49,158,096.00	1.28%	49,788,768.00	2.71%	51,135,834.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,115,269.00		22,805,269.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(560,000.00)		(560,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,115,269.00	-1.34%	22,805,269.00	-1.36%	22,495,269.00
2. Classified Salaries						
a. Base Salaries				7,330,233.00		7,401,233.00
b. Step & Column Adjustment				80,000.00		80,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,000.00)		(9,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,330,233.00	0.97%	7,401,233.00	0.96%	7,472,233.00
3. Employee Benefits	3000-3999	14,528,576.25	-3.64%	14,000,000.00	1.43%	14,200,000.00
4. Books and Supplies	4000-4999	493,341.00	1.35%	500,000.00	0.00%	500,000.00
5. Services and Other Operating Expenditures	5000-5999	3,467,317.90	15.36%	4,000,000.00	-12.50%	3,500,000.00
6. Capital Outlay	6000-6999	1,062,291.00	-34.10%	700,000.00	0.00%	700,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,636.63	0.44%	775,000.00	0.00%	775,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,108,859.01)	-0.35%	(1,105,000.00)	0.00%	(1,105,000.00)
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)		49,659,805.77	-1.17%	49,076,502.00	-1.10%	48,537,502.00

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)		(501,709.77)		712,266.00		2,598,332.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,941,787.96		1,440,078.19		2,152,344.19
2. Ending Fund Balance (Sum lines C and D1)		1,440,078.19		2,152,344.19		4,750,676.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3.00				2,386,845.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,340,075.19		2,020,215.19		2,199,573.00
2. Unassigned/Unappropriated	9790	0.00		32,129.00		64,258.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,440,078.19		2,152,344.19		4,750,676.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,340,075.19		2,020,215.19		2,199,573.00
c. Unassigned/Unappropriated	9790	0.00		32,129.00		64,258.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1,406,304.30		1,406,304.30		1,406,304.30
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,746,379.49		3,458,648.49		3,670,135.30

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.

B1d (2027-28) - Assuming: 4 certificated retirees. Declining enrollment reductions of 4 certificated personnel. B2d (2027-28) - Assuming: 1 classified retiree. B1d (2028-29) - Assuming: 4 certificated retirees. Declining enrollment reductions of 4 certificated personnel. B2d (2028-29) - Assuming : 1 classified retiree.

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	461,891.00	0.00%	461,891.00	0.00%	461,891.00
2. Federal Revenues	8100-8299	2,154,639.00	-2.24%	2,106,303.00	0.00%	2,106,303.00
3. Other State Revenues	8300-8599	8,374,093.00	-5.38%	7,923,766.00	-0.09%	7,916,730.00
4. Other Local Revenues	8600-8799	6,441,409.00	14.43%	7,371,200.00	-23.75%	5,620,592.00
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	9,387,775.00	1.20%	9,500,000.00	-0.53%	9,450,000.00
6. Total (Sum lines A1 thru A5c)		26,819,807.00	2.03%	27,363,160.00	-6.61%	25,555,516.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,187,279.00		6,872,279.00
b. Step & Column Adjustment				80,000.00		80,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(395,000.00)		(60,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,187,279.00	-4.38%	6,872,279.00	0.29%	6,892,279.00
2. Classified Salaries						
a. Base Salaries				4,869,301.51		4,844,301.51
b. Step & Column Adjustment				60,000.00		60,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,000.00)		(85,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,869,301.51	-0.51%	4,844,301.51	-0.52%	4,819,301.51
3. Employee Benefits	3000-3999	9,256,566.03	1.12%	9,360,000.00	1.00%	9,454,000.00
4. Books and Supplies	4000-4999	782,969.50	0.90%	790,000.00	0.00%	790,000.00
5. Services and Other Operating Expenditures	5000-5999	1,951,574.10	25.54%	2,450,000.00	-24.49%	1,850,000.00
6. Capital Outlay	6000-6999	2,375,776.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	21,000.00	0.00%	21,000.00	0.00%	21,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	959,104.01	-0.43%	955,000.00	0.00%	955,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	838,638.00	113.76%	1,792,657.00	-100.00%	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)		28,242,208.15	-4.10%	27,085,237.51	-8.51%	24,781,580.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,422,401.15)		277,922.49		773,935.49

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)		7,334,397.83		5,911,996.68		6,189,919.17
2. Ending Fund Balance (Sum lines C and D1)		5,911,996.68		6,189,919.17		6,963,854.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,911,996.68		6,222,048.17		7,028,112.66
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		(32,129.00)		(64,258.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,911,996.68		6,189,919.17		6,963,854.66
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.

B1d (2027-28) - Assuming: 1 certificated retiree. Reduction of Special Programs ($335,000). B2d (2027-28) - Assuming: 2 classified retirees. Program reduction of 3.0 FTE. B1d (2028-29) - Assuming: 1 certificated retiree. B2d (2028-29) - Assuming: 2 classified retirees. Program reduction of 3.0 FTE.

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	54,857,785.00	1.83%	55,859,654.00	2.33%	57,158,407.00
2. Federal Revenues	8100-8299	2,540,145.00	-1.90%	2,491,809.00	0.00%	2,491,809.00
3. Other State Revenues	8300-8599	9,925,933.00	-4.48%	9,481,065.00	-0.09%	9,472,342.00
4. Other Local Revenues	8600-8799	8,654,040.00	7.69%	9,319,400.00	-18.78%	7,568,792.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		75,977,903.00	1.55%	77,151,928.00	-0.60%	76,691,350.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,302,548.00		29,677,548.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(955,000.00)		(620,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,302,548.00	-2.06%	29,677,548.00	-0.98%	29,387,548.00
2. Classified Salaries						
a. Base Salaries				12,199,534.51		12,245,534.51
b. Step & Column Adjustment				140,000.00		140,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(94,000.00)		(94,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,199,534.51	0.38%	12,245,534.51	0.38%	12,291,534.51
3. Employee Benefits	3000-3999	23,785,142.28	-1.79%	23,360,000.00	1.26%	23,654,000.00
4. Books and Supplies	4000-4999	1,276,310.50	1.07%	1,290,000.00	0.00%	1,290,000.00
5. Services and Other Operating Expenditures	5000-5999	5,418,892.00	19.03%	6,450,000.00	-17.05%	5,350,000.00
6. Capital Outlay	6000-6999	3,438,067.00	-79.64%	700,000.00	0.00%	700,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	792,636.63	0.42%	796,000.00	0.00%	796,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(149,755.00)	0.16%	(150,000.00)	0.00%	(150,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	838,638.00	113.76%	1,792,657.00	-100.00%	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)		77,902,013.92	-2.23%	76,161,739.51	-3.73%	73,319,082.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,924,110.92)		990,188.49		3,372,267.49

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)		9,276,185.79		7,352,074.87		8,342,263.36
2. Ending Fund Balance (Sum lines C and D1)		7,352,074.87		8,342,263.36		11,714,530.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	5,911,996.68		6,222,048.17		7,028,112.66
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	3.00		0.00		2,386,845.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,340,075.19		2,020,215.19		2,199,573.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,352,074.87		8,342,263.36		11,714,530.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,340,075.19		2,020,215.19		2,199,573.00
c. Unassigned/Unappropriated	9790	0.00		32,129.00		64,258.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(32,129.00)		(64,258.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,406,304.30		1,406,304.30		1,406,304.30
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,746,379.49		3,426,519.49		3,605,877.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.53%		4.50%		4.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
East County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,199.52		4,116.04		4,025.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		77,902,013.92		76,161,739.51		73,319,082.51
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		77,902,013.92		76,161,739.51		73,319,082.51
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,337,060.42		2,284,852.19		2,199,572.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,337,060.42		2,284,852.19		2,199,572.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Projection Assumptions Sheet
2026-27 BUDGET, JULY 1

SCHOOL DISTRICT : *Lakeside Union*

DESCRIPTION		Data in shaded areas noted for information only SDCOE Assumptions	FY 2026-27 (Base Year)	FY 2027-28 (Project YR 1)	FY 2028-29 (Project YR 2)
COLA - LCFF		Informational	4.31%	3.30%	3.09%
COLA - DOF Statutory		Informational	2.87%	3.30%	3.09%
COLA - SSC Estimated Planning		Informational	2.87%	3.30%	3.09%
COLA - Other Revenues Sources (8091, 8311, 8590, 8792)		(Dist Input-Used In Calc)			
California Consumer Price Index - (SSC Dartboard)		Used In Calc	3.76%	3.18%	2.76%
Lottery Per ADA (SSC Dartboard)		Unrestricted	$ 190	$ 190	$ 190
		Restricted	$ 82	$ 82	$ 82
Interest Rate Treasuries		Informational	4.60%	4.30%	4.30%
Property Taxes (% increase)		(District Input)	2.00%	2.00%	2.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)		Unrestricted			
		Restricted			
State Aid 8011 (LCFF Calculator)		(District Input)		$ 29,304,725	$ 30,202,865
EPA 8012 (LCFF Calculator)		(District Input)		$ 11,328,250	$ 11,589,283
Average Daily Attendance (ADA) Projections		(District Input)	4,199.52	4,116.04	4,025.79
		% Change		-1.99%	-2.19%
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)		2.00%	2.00%
Certificated Pupil Support	1200	(District Input)		2.00%	2.00%
Certificated Supervisor & Admin	1300	(District Input)		2.00%	2.00%
Other Certificated	1900	(District Input)		2.00%	2.00%
Instructional Aides	2100	(District Input)		1.50%	1.50%
Classified Support	2200	(District Input)		1.50%	1.50%
Classified Supervisor & Admin	2300	(District Input)		1.50%	1.50%
Clerical, Technical, & Office Staff	2400	(District Input)		1.50%	1.50%
Other Classified	2900	(District Input)		1.50%	1.50%
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)		0.00%	0.00%
Certificated Increases		(District Input)		0.00%	0.00%
Classified Increases		(District Input)		0.00%	0.00%
Benefits:					
STRS	3100-3102		19.10%	19.10%	19.10%
PERS	3200-3202		26.40%	26.80%	25.90%
Health & Welfare Increase (% increase)	3400-3402	(District Input)	0.00%	2.00%	2.00%
State Unemployment	3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	0.00%	0.00%
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)	0.00%	0.00%	0.00%
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	0.00%	0.00%	0.00%
			Unrestricted	Restricted	Combined
FY 2026-27 General Fund Beginning Balances (District Input)			$ 1,440,078.19	$ 5,911,996.68	$ 7,352,074.87

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: *finrep@sdcoe.net*

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts.

**Roll up to 3701 and 3702.

Sources: May Revision Dartboard and May Revision Common Message

District: Lakeside Union School District
CDS #: 37-68189-0000000

Adopted Budget
2026-27 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	Fund	2026-27 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$1,440,078.19	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$1,406,304.30	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$2,846,382.49	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$2,311,901.28	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$534,481.21	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	**Fund**	**2026-27 Budget**	**Description of Need**
17	Special Reserve Fund for Other Than Capital Outlay Projects	$534,481.21	Cash Flow
	Insert Lines above as needed		
	Total of Substantiated Needs	$534,481.21	

Remaining Unsubstantiated Balance	**$0.00**	**Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,531,423.00	10,536,462.00	7,670,362.00	7,091,279.00	6,478,311.00	5,456,642.00	9,174,640.00	9,497,831.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,413,834.00	1,413,834.00	5,148,979.00	2,544,902.00	2,544,902.00	5,148,979.00	2,544,902.00	2,516,256.00
Property Taxes	8020-8079		104,395.00	205,993.00	203,910.00	129,871.00	1,429,885.00	4,045,868.00	2,416,629.00	464,087.00
Miscellaneous Funds	8080-8099			(55,649.00)	(115,464.00)	(76,976.00)		(154,488.00)	(77,244.00)	(140,867.00)
Federal Revenue	8100-8299		73,445.00		89,025.00	150,708.00	12,375.00	511,883.00	(20,598.00)	
Other State Revenue	8300-8599		255,235.00	231,160.00	463,383.00	1,326,152.00	823,715.00	416,091.00	764,614.00	889,214.00
Other Local Revenue	8600-8799		244,788.00	339,914.00	386,915.00	920,621.00	831,716.00	459,740.00	958,295.00	417,672.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979			5,208.00	39,645.00	(44,853.00)			114.00	(114.00)
TOTAL RECEIPTS			2,091,697.00	2,140,460.00	6,216,393.00	4,950,425.00	5,642,593.00	10,428,073.00	6,586,712.00	4,146,248.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		170,095.00	2,678,715.00	2,784,923.00	2,795,581.00	2,819,741.00	2,754,642.00	2,727,338.00	2,783,184.00
Classified Salaries	2000-2999		385,683.00	1,023,006.00	984,034.00	1,089,726.00	1,062,183.00	1,020,839.00	1,018,445.00	1,024,887.00
Employee Benefits	3000-3999		186,768.00	991,167.00	1,933,377.00	1,817,459.00	1,916,088.00	1,993,012.00	1,971,432.00	1,999,816.00
Books and Supplies	4000-4999		8,593.00	400,304.00	242,031.00	147,291.00	153,080.00	139,620.00	5,818.00	113,952.00
Services	5000-5999		335,768.00	480,266.00	1,791,293.00	616,609.00	270,328.00	302,968.00	316,691.00	321,361.00
Capital Outlay	6000-6999			90,327.00	538,284.00	744,672.00	7,077.00	20,498.00	225,082.00	91,095.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		181,062.00	22,978.00	6,320.00	(2,517.00)	2,841.00	638,241.00	3,583.00	23.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		220,481.00	586,223.00	(775,906.00)	13,236.00	3,638.00	(3,390.00)	797.00	63,321.00
TOTAL DISBURSEMENTS			1,488,450.00	6,272,986.00	7,504,356.00	7,222,057.00	6,234,976.00	6,866,430.00	6,269,186.00	6,397,639.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		6,454.00							
Accounts Receivable	9200-9299		1,657,740.00	350,545.00	163,578.00	1,635,065.00	66,063.00	12,318.00	84,377.00	56,560.00
Due From Other Funds	9310		5,137.00	725,459.00		4,357.00			(24,975.00)	24,975.00
Stores	9320		54,748.00			(124,842.00)				
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,724,079.00	1,076,004.00	163,578.00	1,514,580.00	66,063.00	12,318.00	59,402.00	81,535.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		6,012,087.00	321,165.00	(505,453.00)	(105,798.00)	556,149.00	(100,982.00)	83,210.00	(140,374.00)
Due To Other Funds	9610		515.00	88,827.00	17,335.00	21,651.00	10,288.00			520.00
Current Loans	9640									
Unearned Revenues	9650		97,520.00			30.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,110,122.00	409,992.00	(488,118.00)	(84,117.00)	566,437.00	(100,982.00)	83,210.00	(139,854.00)
Nonoperating										
Suspense Clearing	9910		787,835.00	600,414.00	57,184.00	59,967.00	71,088.00	43,055.00	29,473.00	79,813.00
TOTAL BALANCE SHEET ITEMS		0.00	(3,598,208.00)	1,266,426.00	708,880.00	1,658,664.00	(429,286.00)	156,355.00	5,665.00	301,202.00
E. NET INCREASE/DECREASE (B - C + D)			(2,994,961.00)	(2,866,100.00)	(579,083.00)	(612,968.00)	(1,021,669.00)	3,717,998.00	323,191.00	(1,950,189.00)
F. ENDING CASH (A + E)			10,536,462.00	7,670,362.00	7,091,279.00	6,478,311.00	5,456,642.00	9,174,640.00	9,497,831.00	7,547,642.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		7,547,642.00	8,533,936.00	10,243,740.00	8,829,386.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,307,592.00	2,452,633.00	2,516,256.00	6,045,408.00	0.00	133,491.00	39,731,968.00	39,731,968.00
Property Taxes	8020-8079	260,293.00	4,846,565.00	726,762.00	570,789.00		324,002.00	15,729,049.00	15,729,049.00
Miscellaneous Funds	8080-8099	110,107.00	114,066.00	(69,435.00)	(78,552.00)		(58,730.00)	(603,232.00)	(603,232.00)
Federal Revenue	8100-8299	44,768.00	185,474.00	71,574.00	284,529.00		1,136,962.00	2,540,145.00	2,540,145.00
Other State Revenue	8300-8599	887,913.00	514,201.00	995,179.00	3,066,085.00		(707,009.00)	9,925,933.00	9,925,933.00
Other Local Revenue	8600-8799	950,403.00	404,983.00	1,019,114.00	574,211.00		1,145,668.00	8,654,040.00	8,654,040.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,561,076.00	8,517,922.00	5,259,450.00	10,462,470.00	0.00	1,974,384.00	75,977,903.00	75,977,903.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,790,691.00	2,811,891.00	2,763,745.00	3,079,339.00	0.00	(657,337.00)	30,302,548.00	30,302,548.00
Classified Salaries	2000-2999	1,010,375.00	1,041,565.00	1,077,775.00	1,275,564.00		185,452.51	12,199,534.51	12,199,534.51
Employee Benefits	3000-3999	1,958,287.00	2,005,443.00	1,939,022.00	4,078,658.00		994,613.28	23,785,142.28	23,785,142.28
Books and Supplies	4000-4999	66,231.00	89,579.00	234,131.00	204,914.00		(529,233.50)	1,276,310.50	1,276,310.50
Services	5000-5999	572,262.00	395,023.00	431,070.00	476,295.00		(891,042.00)	5,418,892.00	5,418,892.00
Capital Outlay	6000-6999	72,930.00	562,156.00	126,879.00	215,117.00		743,950.00	3,438,067.00	3,438,067.00
Other Outgo	7000-7499						642,881.63	642,881.63	642,881.63
Interfund Transfers Out	7600-7629	1,201.00	1,247.00	101,182.00	(13,247.00)		(104,276.00)	838,638.00	838,638.00
All Other Financing Uses	7630-7699	17,421.00	(60,143.00)				(65,678.00)	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,489,398.00	6,846,761.00	6,673,804.00	9,316,640.00	0.00	319,330.92	77,902,013.92	77,902,013.92
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							6,454.00	
Accounts Receivable	9200-9299							4,026,246.00	
Due From Other Funds	9310							734,953.00	
Stores	9320							(70,094.00)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,697,559.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	142,261.00	26,026.00		(1,675,193.00)			4,613,098.00	
Due To Other Funds	9610				(520.00)			138,616.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							97,550.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		142,261.00	26,026.00	0.00	(1,675,713.00)	0.00	0.00	4,849,264.00	
Nonoperating									
Suspense Clearing	9910	56,877.00	64,669.00					1,850,375.00	
TOTAL BALANCE SHEET ITEMS		(85,384.00)	38,643.00	0.00	1,675,713.00	0.00	0.00	1,698,670.00	
E. NET INCREASE/DECREASE (B - C + D)		986,294.00	1,709,804.00	(1,414,354.00)	2,821,543.00	0.00	1,655,053.08	(225,440.92)	(1,924,110.92)
F. ENDING CASH (A + E)		8,533,936.00	10,243,740.00	8,829,386.00	11,650,929.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,305,982.08	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			11,650,929.00	10,154,451.00	7,097,651.00	7,722,179.00	4,714,186.00	2,911,248.00	9,535,364.00	7,826,502.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,199,180.00	1,199,180.00	6,280,876.00	2,158,524.00	2,158,524.00	6,280,876.00	2,158,524.00	2,158,524.00
Property Taxes	8020-8079		75,290.00	269,377.00	90,255.00	228,753.00	1,198,403.00	4,167,293.00	2,365,656.00	464,424.00
Miscellaneous Funds	8080-8099			(60,830.00)	(121,661.00)	(81,107.00)	33,221.00	(81,107.00)	(81,107.00)	(81,107.00)
Federal Revenue	8100-8299				218,527.00	27,145.00	25,296.00	249,833.00	56,992.00	1,996.00
Other State Revenue	8300-8599		213,077.00	221,120.00	383,309.00	430,991.00	532,023.00	411,841.00	639,940.00	414,588.00
Other Local Revenue	8600-8799		189,049.00	868,072.00	347,972.00	572,771.00	362,200.00	434,406.00	570,993.00	457,526.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,676,596.00	2,496,919.00	7,199,278.00	3,337,077.00	4,309,667.00	11,463,142.00	5,710,998.00	3,415,951.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		123,365.00	2,587,576.00	2,599,912.00	2,609,165.00	2,738,698.00	2,723,277.00	2,966,923.00	2,895,988.00
Classified Salaries	2000-2999		437,163.00	998,732.00	853,398.00	897,580.00	958,038.00	949,900.00	1,010,358.00	963,852.00
Employee Benefits	3000-3999		216,972.00	969,278.00	1,705,361.00	1,865,556.00	1,843,250.00	1,916,250.00	2,001,417.00	1,928,417.00
Books and Supplies	4000-4999		6,659.00	103,927.00	202,405.00	109,577.00	73,455.00	103,927.00	93,635.00	75,070.00
Services	5000-5999		208,818.00	408,073.00	580,160.00	448,297.00	345,122.00	321,404.00	463,726.00	328,626.00
Capital Outlay	6000-6999		22,633.00	186,608.00	450,353.00	239,726.00	153,351.00	263,283.00	884,077.00	134,875.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		117,194.00	7,463.00	110,145.00	175,169.00	691.00	147,390.00	(276.00)	(276.00)
TOTAL DISBURSEMENTS			1,132,804.00	5,261,657.00	6,501,734.00	6,345,070.00	6,112,605.00	6,425,431.00	7,419,860.00	6,326,552.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299							1,586,405.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,586,405.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		2,040,270.00	292,062.00	73,016.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,040,270.00	292,062.00	73,016.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,040,270.00)	(292,062.00)	(73,016.00)	0.00	0.00	1,586,405.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,496,478.00)	(3,056,800.00)	624,528.00	(3,007,993.00)	(1,802,938.00)	6,624,116.00	(1,708,862.00)	(2,910,601.00)
F. ENDING CASH (A + E)			10,154,451.00	7,097,651.00	7,722,179.00	4,714,186.00	2,911,248.00	9,535,364.00	7,826,502.00	4,915,901.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,915,901.00	6,454,850.00	8,489,233.00	6,487,051.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,280,876.00	2,158,524.00	2,158,524.00	6,280,876.00			40,473,008.00	
Property Taxes	8020-8079	388,040.00	4,721,446.00	742,813.00	924,531.00			15,636,281.00	
Miscellaneous Funds	8080-8099	43,359.00	(70,969.00)	(70,969.00)	15,750.00			(556,527.00)	
Federal Revenue	8100-8299	236,833.00	42,739.00	72,095.00	300,711.00			1,232,167.00	
Other State Revenue	8300-8599	390,459.00	669,879.00	806,001.00	3,918,682.00			9,031,910.00	
Other Local Revenue	8600-8799	472,110.00	597,670.00	945,185.00	1,017,391.00			6,835,345.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		7,811,677.00	8,119,289.00	4,653,649.00	12,457,941.00	0.00	0.00	72,652,184.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,763,371.00	2,738,698.00	2,781,876.00	3,099,540.00			30,628,389.00	
Classified Salaries	2000-2999	990,593.00	989,430.00	1,058,028.00	1,252,193.00			11,359,265.00	
Employee Benefits	3000-3999	1,908,139.00	1,851,361.00	1,938,556.00	3,720,636.00			21,865,193.00	
Books and Supplies	4000-4999	277,273.00	100,496.00	239,335.00	209,468.00			1,595,227.00	
Services	5000-5999	286,795.00	347,183.00	342,966.00	378,947.00			4,460,117.00	
Capital Outlay	6000-6999	45,728.00	57,738.00	203,236.00	344,577.00			2,986,185.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699	829.00		91,834.00	(12,023.00)			638,140.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,272,728.00	6,084,906.00	6,655,831.00	8,993,338.00	0.00	0.00	73,532,516.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,586,405.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,586,405.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							2,405,348.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,405,348.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(818,943.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,538,949.00	2,034,383.00	(2,002,182.00)	3,464,603.00	0.00	0.00	(1,699,275.00)	0.00
F. ENDING CASH (A + E)		6,454,850.00	8,489,233.00	6,487,051.00	9,951,654.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,951,654.00	

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):	4,200
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	4,445	4,441		
Charter School				
Total ADA	**4,445**	**4,441**	**0.1%**	**Met**
Second Prior Year (2024-25)				
District Regular	4,280	4,260		
Charter School				
Total ADA	**4,280**	**4,260**	**0.5%**	**Met**
First Prior Year (2025-26)				
District Regular	4,409	4,261		
Charter School		0		
Total ADA	**4,409**	**4,261**	**3.3%**	**Not Met**
Budget Year (2026-27)				
District Regular	4,261			
Charter School	0			
Total ADA	**4,261**			

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)

It was hoped that ADA would increase due to the implementation of Attendance Recovery Program and focus of attendance as a whole, this did not come to fruition.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 4,200

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	4,487	4,541		
Charter School				
Total Enrollment	**4,487**	**4,541**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	4,386	4,515		
Charter School				
Total Enrollment	**4,386**	**4,515**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	4,486	4,530		
Charter School				
Total Enrollment	**4,486**	**4,530**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	4,414			
Charter School				
Total Enrollment	**4,414**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	4,254	4,541	
Charter School		0	
Total ADA/Enrollment	**4,254**	**4,541**	**93.7%**
Second Prior Year (2024-25)			
District Regular	4,208	4,515	
Charter School	0		
Total ADA/Enrollment	**4,208**	**4,515**	**93.2%**
First Prior Year (2025-26)			
District Regular	4,261	4,530	
Charter School			
Total ADA/Enrollment	**4,261**	**4,530**	**94.1%**
		Historical Average Ratio:	93.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.2%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	4,200	4,414		
Charter School	0			
Total ADA/Enrollment	**4,200**	**4,414**	**95.1%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	4,116	4,328		
Charter School				
Total ADA/Enrollment	**4,116**	**4,328**	**95.1%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	4,026	4,233		
Charter School				
Total ADA/Enrollment	**4,026**	**4,233**	**95.1%**	**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)

In the 2025-26 SY, we were at a 95%, we hope to continue that trend moving forward with the help of the Attendance Recovery program.

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)	4,261.42	4,261.02	4,223.20	4,191.01
b.	Prior Year ADA (Funded)		4,261.42	4,261.02	4,223.20
c.	Difference (Step 1a minus Step 1b)		(.40)	(37.82)	(32.19)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.01%)	(.89%)	(.76%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		54,395,893.00	55,397,762.00	56,696,516.00
b1.	COLA percentage		2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		1,561,162.13	1,828,126.15	1,751,922.34
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)			2.86%	2.41%	2.33%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.86% to 3.86%**	**1.41% to 3.41%**	**1.33% to 3.33%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	15,573,315.00	15,729,049.00	15,886,339.00	16,045,202.00
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)	53,898,733.00	55,461,017.00	56,519,314.00	57,837,350.00
District's Projected Change in LCFF Revenue:		2.90%	1.91%	2.33%
LCFF Revenue Standard		**1.86% to 3.86%**	**1.41% to 3.41%**	**1.33% to 3.33%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	43,086,421.50	49,859,095.24	86.4%
Second Prior Year (2024-25)	41,612,032.60	46,434,443.23	89.6%
First Prior Year (2025-26)	44,085,366.54	48,824,890.33	90.3%
		Historical Average Ratio:	88.8%

	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):	**85.8% to 91.8%**	**85.8% to 91.8%**	**85.8% to 91.8%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	44,974,078.25	49,659,805.77	90.6%	Met
1st Subsequent Year (2027-28)	44,206,502.00	49,076,502.00	90.1%	Met
2nd Subsequent Year (2028-29)	44,167,502.00	48,537,502.00	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.86%	2.41%	2.33%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.14% to 12.86%**	**-7.59% to 12.41%**	**-7.67% to 12.33%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.14% to 7.86%	-2.59% to 7.41%	-2.67% to 7.33%

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)	2,572,738.23		
Budget Year (2026-27)	2,540,145.00	(1.27%)	No
1st Subsequent Year (2027-28)	2,491,809.00	(1.90%)	No
2nd Subsequent Year (2028-29)	2,491,809.00	0.00%	No

Explanation: (required if Yes)

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

First Prior Year (2025-26)	10,746,742.02		
Budget Year (2026-27)	9,925,933.00	(7.64%)	Yes
1st Subsequent Year (2027-28)	9,481,065.00	(4.48%)	Yes
2nd Subsequent Year (2028-29)	9,472,342.00	(.09%)	No

Explanation: (required if Yes) 2025-26 includes the revenue from the Student Support Discretionary Block Grant, the 3 subsequent years do not reflect revenue for this grant.

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

First Prior Year (2025-26)	7,722,318.63		
Budget Year (2026-27)	8,654,040.00	12.07%	Yes
1st Subsequent Year (2027-28)	9,319,400.00	7.69%	Yes
2nd Subsequent Year (2028-29)	7,568,792.00	(18.78%)	Yes

Explanation: (required if Yes) There are modernization dollars that we anticipate receiving as early as December 2026.

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

First Prior Year (2025-26)	1,502,826.59		
Budget Year (2026-27)	1,276,310.50	(15.07%)	Yes
1st Subsequent Year (2027-28)	1,290,000.00	1.07%	No
2nd Subsequent Year (2028-29)	1,290,000.00	0.00%	No

Explanation: (required if Yes)
Going into the 2026-27 budget year, we had a goal to decrease our spending by 15% amongst our departments.

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

First Prior Year (2025-26)	6,299,771.79		
Budget Year (2026-27)	5,418,892.00	(13.98%)	Yes
1st Subsequent Year (2027-28)	6,450,000.00	19.03%	Yes
2nd Subsequent Year (2028-29)	5,350,000.00	(17.05%)	Yes

Explanation: (required if Yes)
2025-26 includes a $400,000 SELF payment that will not be paid again until 2027-28. In budget and both subsequent years any staffing agency costs related to vacant positions are pulled from the 5800 and reallocated to salaries.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	21,041,798.88		
Budget Year (2026-27)	21,120,118.00	.37%	Met
1st Subsequent Year (2027-28)	21,292,274.00	.82%	Met
2nd Subsequent Year (2028-29)	19,532,943.00	(8.26%)	Not Met

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

First Prior Year (2025-26)	7,802,598.38		
Budget Year (2026-27)	6,695,202.50	(14.19%)	Not Met
1st Subsequent Year (2027-28)	7,740,000.00	15.61%	Not Met
2nd Subsequent Year (2028-29)	6,640,000.00	(14.21%)	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	2025-26 includes the revenue from the Student Support Discretionary Block Grant, the 3 subsequent years do not reflect revenue for this grant.
Explanation: Other Local Revenue (linked from 6B if NOT met)	There are modernization dollars that we anticipate receiving as early as December 2026.

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)	Going into the 2026-27 budget year, we had a goal to decrease our spending by 15% amongst our departments.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	2025-26 includes a $400,000 SELF payment that will not be paid again until 2027-28. In budget and both subsequent years any staffing agency costs related to vacant positions are pulled from the 5800 and reallocated to salaries.

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)	74,781,279.92			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	74,781,279.92	2,243,438.40	2,243,439.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,430,000.00	2,389,000.00	2,389,454.26
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,430,000.00	2,389,000.00	2,389,454.26
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,859,114.89	79,621,022.52	77,858,353.20
	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)	80,859,114.89	79,621,022.52	77,858,353.20
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(2,374,283.19)	50,359,095.24	4.7%	Not Met
Second Prior Year (2024-25)	(2,568,724.78)	46,434,443.23	5.5%	Not Met
First Prior Year (2025-26)	(2,026,839.08)	48,824,890.33	4.2%	Not Met
Budget Year (2026-27) (Information only)	(501,709.77)	49,659,805.77		

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)

One time funds are being expended to meet spending deadlines.

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):	4,200
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	8,312,271.28	8,911,635.01	N/A	Met
Second Prior Year (2024-25)	5,096,552.64	6,537,351.82	N/A	Met
First Prior Year (2025-26)	3,187,915.70	3,968,627.04	N/A	Met
Budget Year (2026-27) (Information only)	1,941,787.96			

[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)	11,650,929.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,200	4,116	4,026
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	77,902,013.92	76,161,739.51	73,319,082.51
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	77,902,013.92	76,161,739.51	73,319,082.51

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,337,060.42	2,284,852.19	2,199,572.48
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)**	**2,337,060.42**	**2,284,852.19**	**2,199,572.48**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,340,075.19	2,020,215.19	2,199,573.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	32,129.00	64,258.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(32,129.00)	(64,258.00)
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)	1,406,304.30	1,406,304.30	1,406,304.30
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,746,379.49	3,426,519.49	3,605,877.30
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.53%	4.50%	4.92%
	District's Reserve Standard (Section 10B, Line 7):	**2,337,060.42**	**2,284,852.19**	**2,199,572.48**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(9,932,434.35)			
Budget Year (2026-27)	(9,387,775.00)	(544,659.35)	(5.5%)	Met
1st Subsequent Year (2027-28)	(9,500,000.00)	112,225.00	1.2%	Met
2nd Subsequent Year (2028-29)	(9,450,000.00)	(50,000.00)	(.5%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	838,638.00	838,638.00	New	Not Met
1st Subsequent Year (2027-28)	1,792,657.00	954,019.00	113.8%	Not Met
2nd Subsequent Year (2028-29)	0.00	(1,792,657.00)	(100.0%)	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

We are receiving modernization dollars in the 2026-27 and 2027-28SY that will pass through F01 before moving to F17.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Extended Student Services Building

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	on-going	Fund 01, 12, 13, Object 8xxx	Fund 01, 12, 13, Object 7439	166,449
Certificates of Participation				
General Obligation Bonds	29	Fund 51, Object 8xxx	Fund 51, Object 74xx	78,987,881
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	on-going	Fund 01, 12, 13, Object 8xxx	Fund 01, 12, 13, Object 74xx	2,475,965
Other Long-term Commitments (do not include OPEB):				
District-wide Energy Savings Project	11	Fund 01, Object 8xxx	Fund 01, Object 74xx	6,956,551
TOTAL:				88,586,846

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	117,639	21,589	21,590	10,894
Certificates of Participation				
General Obligation Bonds	3,925,469	4,164,944	4,123,994	4,515,781
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2,475,965	2,475,965	2,475,965	2,475,965
Other Long-term Commitments (continued):				
District-wide Energy Savings Project	643,392	643,391	643,392	643,392
Total Annual Payments:	7,162,465	7,305,889	7,264,941	7,646,032
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase of payment in the budget are due to the General Fund Obligation Bonds and will be paid from F51.

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) — No

2. For the district's OPEB:

a. Are they lifetime benefits? — Yes

b. Do benefits continue past age 65? — Yes

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

A limited number of retirees have lifetime benefits. Any current or future retirees have OPEB if they are age 55 at the time of retirement with at lest 14 years of District eligible service. Benefits will cease at age 65. Retirees can elect dependent medical coverage and additional dental coverage on a self paid basis.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	9,528,635.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,031,808.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	8,496,827.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	628,338.00	628,338.00	628,338.00
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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	267.11	268.91	264.91	260.91

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.

Negotiations for the 2026-27 SY will begin in the fall of 2026.

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	260,000		
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	94.5%	94.5%	94.5%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		475,000	475,000
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	261.14	258.14	255.14	255.14

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 for the 2026-27 SY will begin in the fall of 2026.

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	120,000		
		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

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer	92.9%	92.9%	92.9%
4.	Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		139,000	137,000
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	33.00	32.00	32.00	32.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	34,626.95	41,500.00	19.8%
5) TOTAL, REVENUES			34,626.95	41,500.00	19.8%
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	63,456.80	30,000.00	-52.7%
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			63,456.80	30,000.00	-52.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,829.85)	11,500.00	-139.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,829.85)	11,500.00	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,886.85	2,057.00	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,886.85	2,057.00	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,886.85	2,057.00	-93.3%
2) Ending Balance, June 30 (E + F1e)			2,057.00	13,557.00	559.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,057.00	13,557.00	559.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	33,126.95	40,000.00	20.7%
TOTAL, REVENUES			34,626.95	41,500.00	19.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	62,760.86	30,000.00	-52.2%
Noncapitalized Equipment		4400	695.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			63,456.80	30,000.00	-52.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			63,456.80	30,000.00	-52.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,626.95	41,500.00	19.8%
5) TOTAL, REVENUES			34,626.95	41,500.00	19.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		63,456.80	30,000.00	-52.7%
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			63,456.80	30,000.00	-52.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,829.85)	11,500.00	-139.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,829.85)	11,500.00	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,886.85	2,057.00	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,886.85	2,057.00	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,886.85	2,057.00	-93.3%
2) Ending Balance, June 30 (E + F1e)			2,057.00	13,557.00	559.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,057.00	13,557.00	559.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	2,057.00	13,557.00
Total, Restricted Balance		2,057.00	13,557.00

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	410,943.00	365,280.00	-11.1%
4) Other Local Revenue		8600-8799	2,655,231.86	2,485,220.00	-6.4%
5) TOTAL, REVENUES			3,066,174.86	2,850,500.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	147,338.00	127,366.00	-13.6%
2) Classified Salaries		2000-2999	1,765,437.67	1,628,781.49	-7.7%
3) Employee Benefits		3000-3999	839,167.35	802,904.97	-4.3%
4) Books and Supplies		4000-4999	160,737.28	189,086.50	17.6%
5) Services and Other Operating Expenditures		5000-5999	576,638.33	609,085.00	5.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,832.00	3,178.00	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,593.51	23,243.00	-5.5%
9) TOTAL, EXPENDITURES			3,516,744.14	3,383,644.96	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,569.28)	(533,144.96)	18.3%
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)			(450,569.28)	(533,144.96)	18.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,029.22	3,057,459.94	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,029.22	3,057,459.94	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,029.22	3,057,459.94	-12.8%
2) Ending Balance, June 30 (E + F1e)			3,057,459.94	2,524,314.98	-17.4%
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	3,057,459.94	2,524,314.98	-17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	360,887.00	360,887.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,056.00	4,393.00	-91.2%
TOTAL, OTHER STATE REVENUE			410,943.00	365,280.00	-11.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	160,231.86	100,220.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,495,000.00	2,385,000.00	-4.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,655,231.86	2,485,220.00	-6.4%
TOTAL, REVENUES			3,066,174.86	2,850,500.00	-7.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	147,338.00	127,366.00	-13.6%
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			147,338.00	127,366.00	-13.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	229,313.00	207,560.00	-9.5%
Classified Support Salaries		2200	35,971.00	36,329.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	225,171.00	225,171.00	0.0%
Clerical, Technical and Office Salaries		2400	103,787.00	98,104.00	-5.5%
Other Classified Salaries		2900	1,171,195.67	1,061,617.49	-9.4%
TOTAL, CLASSIFIED SALARIES			1,765,437.67	1,628,781.49	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,690.00	12,242.00	26.3%
PERS		3201-3202	358,268.97	328,105.26	-8.4%
OASDI/Medicare/Alternative		3301-3302	148,092.28	136,755.95	-7.7%
Health and Welfare Benefits		3401-3402	268,081.25	272,801.20	1.8%
Unemployment Insurance		3501-3502	987.50	929.35	-5.9%
Workers' Compensation		3601-3602	34,613.28	32,239.93	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	19,434.07	19,831.28	2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			839,167.35	802,904.97	-4.3%
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	160,737.28	189,086.50	17.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			160,737.28	189,086.50	17.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	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	24,530.45	24,426.00	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,664.88	6,000.00	5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	321,150.00	308,050.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	219,341.00	264,905.00	20.8%
Communications		5900	952.00	704.00	-26.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			576,638.33	609,085.00	5.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,832.00	3,178.00	12.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,832.00	3,178.00	12.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,593.51	23,243.00	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,593.51	23,243.00	-5.5%
TOTAL, EXPENDITURES			3,516,744.14	3,383,644.96	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	410,943.00	365,280.00	-11.1%
4) Other Local Revenue		8600-8799	2,655,231.86	2,485,220.00	-6.4%
5) TOTAL, REVENUES			3,066,174.86	2,850,500.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		516,726.79	477,859.00	-7.5%
2) Instruction - Related Services	2000-2999		229,554.84	223,473.00	-2.6%
3) Pupil Services	3000-3999		278,957.00	298,552.00	7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,378,897.55	2,269,425.96	-4.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,593.51	23,243.00	-5.5%
8) Plant Services	8000-8999		85,182.45	87,914.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,832.00	3,178.00	12.2%
10) TOTAL, EXPENDITURES			3,516,744.14	3,383,644.96	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(450,569.28)	(533,144.96)	18.3%
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)			(450,569.28)	(533,144.96)	18.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,029.22	3,057,459.94	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,029.22	3,057,459.94	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,029.22	3,057,459.94	-12.8%
2) Ending Balance, June 30 (E + F1e)			3,057,459.94	2,524,314.98	-17.4%
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	3,057,459.94	2,524,314.98	-17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6130	Early Education: Center-Based Reserve Account	30,353.72	30,573.72
7810	Other Restricted State	60,584.41	17,189.41
9010	Other Restricted Local	2,966,521.81	2,476,551.85
Total, Restricted Balance		3,057,459.94	2,524,314.98

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	1,700,000.00	1,725,000.00	1.5%
3) Other State Revenue		8300-8599	1,885,000.00	1,805,000.00	-4.2%
4) Other Local Revenue		8600-8799	244,007.47	246,000.00	0.8%
5) TOTAL, REVENUES			3,829,007.47	3,776,000.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,110,869.00	1,110,761.00	0.0%
3) Employee Benefits		3000-3999	519,917.30	526,536.00	1.3%
4) Books and Supplies		4000-4999	1,707,671.36	1,720,000.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	116,289.60	140,648.00	20.9%
6) Capital Outlay		6000-6999	598,600.00	145,000.00	-75.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	103.00	300.00	191.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,708.71	126,512.00	28.2%
9) TOTAL, EXPENDITURES			4,152,158.97	3,769,757.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(323,151.50)	6,243.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,151.50)	6,243.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,535.75	4,103,384.25	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,535.75	4,103,384.25	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,535.75	4,103,384.25	-7.3%
2) Ending Balance, June 30 (E + F1e)			4,103,384.25	4,109,627.25	0.2%
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	4,103,384.25	4,109,627.25	0.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,680,000.00	1,680,000.00	0.0%
Donated Food Commodities		8221	20,000.00	45,000.00	125.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,700,000.00	1,725,000.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,885,000.00	1,805,000.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,885,000.00	1,805,000.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	94,000.00	96,000.00	2.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,007.47	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,007.47	246,000.00	0.8%
TOTAL, REVENUES			3,829,007.47	3,776,000.00	-1.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	886,637.00	882,657.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	132,880.00	135,453.00	1.9%
Clerical, Technical and Office Salaries		2400	91,352.00	92,651.00	1.4%
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			1,110,869.00	1,110,761.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	227,471.00	225,956.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	85,035.00	87,359.00	2.7%
Health and Welfare Benefits		3401-3402	171,526.00	172,819.00	0.8%
Unemployment Insurance		3501-3502	556.00	561.00	0.9%
Workers' Compensation		3601-3602	19,337.00	20,197.00	4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,156.30	14,808.00	32.7%
Other Employee Benefits		3901-3902	4,836.00	4,836.00	0.0%
TOTAL, EMPLOYEE BENEFITS			519,917.30	526,536.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	172,671.36	195,000.00	12.9%
Noncapitalized Equipment		4400	20,000.00	10,000.00	-50.0%
Food		4700	1,515,000.00	1,515,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,707,671.36	1,720,000.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,000.00	20,500.00	20.6%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,927.00	6,349.00	28.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,300.00	76,200.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(93,536.72)	(123,550.00)	32.1%
Professional/Consulting Services and Operating Expenditures		5800	110,076.32	160,000.00	45.4%
Communications		5900	1,173.00	799.00	-31.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,289.60	140,648.00	20.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	88,600.00	0.00	-100.0%
Equipment		6400	510,000.00	145,000.00	-71.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			598,600.00	145,000.00	-75.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	103.00	300.00	191.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103.00	300.00	191.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	98,708.71	126,512.00	28.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,708.71	126,512.00	28.2%
TOTAL, EXPENDITURES			4,152,158.97	3,769,757.00	-9.2%
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	1,700,000.00	1,725,000.00	1.5%
3) Other State Revenue		8300-8599	1,885,000.00	1,805,000.00	-4.2%
4) Other Local Revenue		8600-8799	244,007.47	246,000.00	0.8%
5) TOTAL, REVENUES			3,829,007.47	3,776,000.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,959,720.26	3,636,596.00	-8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,708.71	126,512.00	28.2%
8) Plant Services	8000-8999		93,627.00	6,349.00	-93.2%
9) Other Outgo	9000-9999	Except 7600-7699	103.00	300.00	191.3%
10) TOTAL, EXPENDITURES			4,152,158.97	3,769,757.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(323,151.50)	6,243.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,151.50)	6,243.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,426,535.75	4,103,384.25	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,426,535.75	4,103,384.25	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,426,535.75	4,103,384.25	-7.3%
2) Ending Balance, June 30 (E + F1e)			4,103,384.25	4,109,627.25	0.2%
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	4,103,384.25	4,109,627.25	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,971,856.15	3,978,099.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	131,528.10	131,528.10
Total, Restricted Balance		4,103,384.25	4,109,627.25

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297.91	100.00	-66.4%
5) TOTAL, REVENUES			297.91	100.00	-66.4%
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)			297.91	100.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			297.91	100.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,040.06	2,337.97	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040.06	2,337.97	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040.06	2,337.97	14.6%
2) Ending Balance, June 30 (E + F1e)			2,337.97	2,437.97	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,337.97	2,437.97	4.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	297.91	100.00	-66.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297.91	100.00	-66.4%
TOTAL, REVENUES			297.91	100.00	-66.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297.91	100.00	-66.4%
5) TOTAL, REVENUES			297.91	100.00	-66.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			297.91	100.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			297.91	100.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,040.06	2,337.97	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040.06	2,337.97	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040.06	2,337.97	14.6%
2) Ending Balance, June 30 (E + F1e)			2,337.97	2,437.97	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,337.97	2,437.97	4.3%
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	23,049.64	20,000.00	-13.2%
5) TOTAL, REVENUES			23,049.64	20,000.00	-13.2%
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)			23,049.64	20,000.00	-13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,300.00	838,638.00	640.2%
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			113,300.00	838,638.00	640.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,349.64	858,638.00	529.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,316.66	547,666.30	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,316.66	547,666.30	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,316.66	547,666.30	33.1%
2) Ending Balance, June 30 (E + F1e)			547,666.30	1,406,304.30	156.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	547,666.30	1,406,304.30	156.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,049.64	20,000.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,049.64	20,000.00	-13.2%
TOTAL, REVENUES			23,049.64	20,000.00	-13.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	838,638.00	New
Other Authorized Interfund Transfers In		8919	113,300.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			113,300.00	838,638.00	640.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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 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)			113,300.00	838,638.00	640.2%

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	23,049.64	20,000.00	-13.2%
5) TOTAL, REVENUES			23,049.64	20,000.00	-13.2%
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		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)			23,049.64	20,000.00	-13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,300.00	838,638.00	640.2%
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			113,300.00	838,638.00	640.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,349.64	858,638.00	529.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,316.66	547,666.30	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,316.66	547,666.30	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,316.66	547,666.30	33.1%
2) Ending Balance, June 30 (E + F1e)			547,666.30	1,406,304.30	156.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	547,666.30	1,406,304.30	156.8%
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	916,464.65	265,000.00	-71.1%
5) TOTAL, REVENUES			916,464.65	265,000.00	-71.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,386.00	19,950.00	-89.0%
6) Capital Outlay		6000-6999	104,809.01	623,166.00	494.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,693.20	10,693.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			296,888.21	653,809.00	120.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			619,576.44	(388,809.00)	-162.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			619,576.44	(388,809.00)	-162.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,949.32	771,525.76	407.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,949.32	771,525.76	407.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,949.32	771,525.76	407.8%
2) Ending Balance, June 30 (E + F1e)			771,525.76	382,716.76	-50.4%
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	743,993.76	355,184.76	-52.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,532.00	27,532.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,464.65	15,000.00	-8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	900,000.00	250,000.00	-72.2%
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			916,464.65	265,000.00	-71.1%
TOTAL, REVENUES			916,464.65	265,000.00	-71.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,186.00	12,000.00	-50.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,200.00	7,950.00	10.4%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,386.00	19,950.00	-89.0%
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	104,809.01	623,166.00	494.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,809.01	623,166.00	494.6%
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	10,693.20	10,693.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,693.20	10,693.00	0.0%
TOTAL, EXPENDITURES			296,888.21	653,809.00	120.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	916,464.65	265,000.00	-71.1%
5) TOTAL, REVENUES			916,464.65	265,000.00	-71.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		286,195.01	643,116.00	124.7%
9) Other Outgo	9000-9999	Except 7600-7699	10,693.20	10,693.00	0.0%
10) TOTAL, EXPENDITURES			296,888.21	653,809.00	120.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			619,576.44	(388,809.00)	-162.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			619,576.44	(388,809.00)	-162.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,949.32	771,525.76	407.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,949.32	771,525.76	407.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,949.32	771,525.76	407.8%
2) Ending Balance, June 30 (E + F1e)			771,525.76	382,716.76	-50.4%
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	743,993.76	355,184.76	-52.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,532.00	27,532.00	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	743,993.76	355,184.76
Total, Restricted Balance		743,993.76	355,184.76

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	50,817.22	40,000.00	-21.3%
5) TOTAL, REVENUES			50,817.22	40,000.00	-21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,071.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	65,245.00	50,000.00	-23.4%
6) Capital Outlay		6000-6999	445,177.59	150,000.00	-66.3%
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			513,493.59	200,000.00	-61.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(462,676.37)	(160,000.00)	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,300.00	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			(113,300.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(575,976.37)	(160,000.00)	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,408.09	565,431.72	-50.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,408.09	565,431.72	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,408.09	565,431.72	-50.5%
2) Ending Balance, June 30 (E + F1e)			565,431.72	405,431.72	-28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	565,431.72	405,431.72	-28.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,817.22	40,000.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,817.22	40,000.00	-21.3%
TOTAL, REVENUES			50,817.22	40,000.00	-21.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	3,071.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,071.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,000.00	50,000.00	-23.1%
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	245.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,245.00	50,000.00	-23.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	120,212.00	150,000.00	24.8%
Buildings and Improvements of Buildings		6200	324,965.59	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	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			445,177.59	150,000.00	-66.3%
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			513,493.59	200,000.00	-61.1%
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	113,300.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,300.00	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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(113,300.00)	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	50,817.22	40,000.00	-21.3%
5) TOTAL, REVENUES			50,817.22	40,000.00	-21.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		513,493.59	200,000.00	-61.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			513,493.59	200,000.00	-61.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(462,676.37)	(160,000.00)	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,300.00	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			(113,300.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(575,976.37)	(160,000.00)	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,408.09	565,431.72	-50.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,408.09	565,431.72	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,408.09	565,431.72	-50.5%
2) Ending Balance, June 30 (E + F1e)			565,431.72	405,431.72	-28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	565,431.72	405,431.72	-28.3%
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	3,630,444.00	4,136,294.00	13.9%
2) Federal Revenue		8100-8299	553,181.74	569,572.00	3.0%
3) Other State Revenue		8300-8599	492,170.57	555,215.00	12.8%
4) Other Local Revenue		8600-8799	161,856.83	151,054.00	-6.7%
5) TOTAL, REVENUES			4,837,653.14	5,412,135.00	11.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,987,113.94	1,973,089.21	-0.7%
2) Classified Salaries		2000-2999	529,630.94	532,527.00	0.5%
3) Employee Benefits		3000-3999	1,041,944.54	1,237,188.00	18.7%
4) Books and Supplies		4000-4999	276,117.89	199,150.79	-27.9%
5) Services and Other Operating Expenses		5000-5999	1,704,844.46	1,655,387.00	-2.9%
6) Depreciation and Amortization		6000-6999	22,500.00	22,500.00	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			5,562,151.77	5,619,842.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(724,498.63)	(207,707.00)	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,828.00	353,828.00	0.0%
b) Transfers Out		7600-7629	353,828.00	353,828.00	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)			(724,498.63)	(207,707.00)	-71.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,098,357.58	1,373,858.95	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,098,357.58	1,373,858.95	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,098,357.58	1,373,858.95	-34.5%
2) Ending Net Position, June 30 (E + F1e)			1,373,858.95	1,166,151.95	-15.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	843,446.47	609,111.69	-27.8%
b) Restricted Net Position		9797	410,783.69	433,376.26	5.5%
c) Unrestricted Net Position		9790	119,628.79	123,664.00	3.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
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					
(G11 + H2) - (I7 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,998,658.00	2,129,814.00	6.6%
Education Protection Account State Aid - Current Year		8012	885,531.00	941,357.00	6.3%
State Aid - Prior Years		8019	(273,400.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,019,655.00	1,065,123.00	4.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,630,444.00	4,136,294.00	13.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	382,373.00	388,386.00	1.6%
Special Education Entitlement		8181	31,743.00	40,952.00	29.0%
Special Education Discretionary Grants		8182	966.00	966.00	0.0%
Child Nutrition Programs		8220	100,000.00	100,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,709.74	5,388.00	-5.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,523.00	2,500.00	-0.9%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	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	29,867.00	31,380.00	5.1%
TOTAL, FEDERAL REVENUE			553,181.74	569,572.00	3.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,832.00	15,091.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	84,597.61	90,895.00	7.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	70,228.96	82,710.00	17.8%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	47,348.00	47,348.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,164.00	219,171.00	25.1%
TOTAL, OTHER STATE REVENUE			492,170.57	555,215.00	12.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,018.15	32,875.00	-21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,717.68	31,919.00	-19.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	80,121.00	86,260.00	7.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,856.83	151,054.00	-6.7%
TOTAL, REVENUES			4,837,653.14	5,412,135.00	11.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,422,138.94	1,395,595.21	-1.9%
Certificated Pupil Support Salaries		1200	146,103.00	151,196.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	393,688.00	400,298.00	1.7%
Other Certificated Salaries		1900	25,184.00	26,000.00	3.2%
TOTAL, CERTIFICATED SALARIES			1,987,113.94	1,973,089.21	-0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	130,063.16	144,873.00	11.4%
Classified Support Salaries		2200	127,167.00	86,170.00	-32.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,326.00	149,915.00	15.9%
Other Classified Salaries		2900	143,074.78	151,569.00	5.9%
TOTAL, CLASSIFIED SALARIES			529,630.94	532,527.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	428,668.55	568,075.00	32.5%
PERS		3201-3202	104,990.67	104,633.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	74,124.26	69,421.00	-6.3%
Health and Welfare Benefits		3401-3402	387,043.49	450,904.00	16.5%
Unemployment Insurance		3501-3502	1,259.88	1,240.00	-1.6%
Workers' Compensation		3601-3602	45,857.69	42,841.00	-6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	74.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,041,944.54	1,237,188.00	18.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	40,000.00	68,000.00	70.0%
Books and Other Reference Materials		4200	3,000.00	3,000.00	0.0%
Materials and Supplies		4300	138,436.97	112,650.79	-18.6%
Noncapitalized Equipment		4400	94,180.92	15,500.00	-83.5%
Food		4700	500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			276,117.89	199,150.79	-27.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,900.00	25,100.00	40.2%
Dues and Memberships		5300	17,000.00	17,450.00	2.6%
Insurance		5400-5499	47,400.00	47,700.00	0.6%
Operations and Housekeeping Services		5500	61,500.00	119,399.00	94.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,100.00	183,100.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,000.00	55,000.00	10.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,316,324.46	1,186,118.00	-9.9%
Communications		5900	21,620.00	21,520.00	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,704,844.46	1,655,387.00	-2.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	22,500.00	22,500.00	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			22,500.00	22,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			5,562,151.77	5,619,842.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	353,828.00	353,828.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			353,828.00	353,828.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	353,828.00	353,828.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			353,828.00	353,828.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,630,444.00	4,136,294.00	13.9%
2) Federal Revenue		8100-8299	553,181.74	569,572.00	3.0%
3) Other State Revenue		8300-8599	492,170.57	555,215.00	12.8%
4) Other Local Revenue		8600-8799	161,856.83	151,054.00	-6.7%
5) TOTAL, REVENUES			4,837,653.14	5,412,135.00	11.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,801,692.86	2,824,104.00	0.8%
2) Instruction - Related Services	2000-2999		1,305,303.91	1,305,348.00	0.0%
3) Pupil Services	3000-3999		444,231.00	437,665.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,718.00	10,000.00	14.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		713,257.00	685,456.00	-3.9%
8) Plant Services	8000-8999		288,949.00	357,269.00	23.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,562,151.77	5,619,842.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(724,498.63)	(207,707.00)	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,828.00	353,828.00	0.0%
b) Transfers Out		7600-7629	353,828.00	353,828.00	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)			(724,498.63)	(207,707.00)	-71.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,098,357.58	1,373,858.95	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,098,357.58	1,373,858.95	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,098,357.58	1,373,858.95	-34.5%
2) Ending Net Position, June 30 (E + F1e)			1,373,858.95	1,166,151.95	-15.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	843,446.47	609,111.69	-27.8%
b) Restricted Net Position		9797	410,783.69	433,376.26	5.5%
c) Unrestricted Net Position		9790	119,628.79	123,664.00	3.4%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	52,442.03	67,441.03
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13,969.71	15,607.71
5810	Other Restricted Federal	8,800.23	12,191.23
6019	Student Support and Professional Development Discretionary Block Grant	71,605.00	71,605.00
6266	Educator Effectiveness, FY 2021-22	17,614.69	17,614.69
6300	Lottery: Instructional Materials	145,075.18	119,403.75
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,622.41	4,622.41
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	75,291.38	104,639.38
7412	A-G Access/Success Grant	1,190.00	1,190.00
7413	A-G Learning Loss Mitigation Grant	820.00	820.00
7435	Learning Recovery Emergency Block Grant	5,814.06	5,814.06
7810	Other Restricted State	5,740.00	4,628.00
9010	Other Restricted Local	7,799.00	7,799.00
Total, Restricted Net Position		410,783.69	433,376.26