



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

ALL FUNDS FINAL BUDGET



2026 - 2027



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

All Funds Final Budget

July 1, 2026 - June 30, 2027

Board of Education

Sheri Morgan
Dee Perry
Howard Hills
James Kelly
Joan Malczewski

Interim Superintendent

Manoj Roychowdhury

Budget Preparation

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May 14, 2026 Public Hearing

June 8, 2026 Budget Adoption



How This Document is Organized

This budget document is structured into four main sections: Executive Summary, Organizational, Financial, and Informational. These sections are clearly labeled and organized to help readers understand not only the numbers but also the planning, strategy, and assumptions that guide the Laguna Beach Unified School District's budgeting process.

Executive Summary

The Executive Summary acts as both an introduction and a high-level overview of the remaining sections. It provides essential background on the district's priorities, the economic and policy context, and the major revenue and expenditure drivers for the year. This section also highlights visual summaries of revenues, expenditures, and interfund transfers, and introduces the themes that shape the budget.

Organizational Section

The Organizational Section presents information about the district's governance and leadership structure, planning priorities, and financial practices. It also outlines the budget development process, funding model, accounting principles, and board-adopted financial policies. This section provides the foundational framework for understanding how budget decisions are made and how they align with broader district goals.

Financial Section

The Financial Section includes detailed revenue and expenditure information for all funds, with a focus on the General Fund. It presents summary data, multi-year projections, and fund balance classifications, along with narrative explanations that connect the numbers to district strategies and operations. This section also includes information on special revenue funds and capital and reserve funds, ensuring a complete view of the district's financial position.

Informational Section

The Informational Section concludes the document with supporting data and context. This includes key budget assumptions, state-required reports using the Standardized Account Code Structure (SACS), and a summary of fiscal trends, variables, and planning considerations. It is intended to support transparency and understanding by providing context and documentation of the factors that influence district budgeting decisions.

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Executive Summary



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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To the Board of Education and Laguna Beach Unified Community,

I am pleased to present the All Funds Final Budget for the 2026-2027 fiscal year. This budget reflects our continued commitment to supporting high-quality learning experiences for students while maintaining a thoughtful and responsible approach to managing District resources.

As we developed this year's budget, we remained mindful of changing economic conditions at both the state and national levels. While current forecasts continue to project moderate economic growth and stronger-than-expected state revenues, rising energy prices and ongoing global uncertainty continue to pose inflation risks and place additional pressure on operating costs for school districts throughout California.

Even amid these challenges, our priorities remain clear: supporting students and sustaining the programs and services that matter most to our school community in alignment with the District's Local Control and Accountability Plan (LCAP).

This budget was developed using the best information available at the time of preparation, including local property tax projections and information from the California Department of Education and the Orange County Department of Education. Because budget assumptions were established prior to the release of the Governor's May Revision, staff will continue to review updated state information and evaluate any potential impacts to the District's financial outlook as additional information becomes available.

The final adopted budget document includes detailed program information, required financial statements, multi-year financial projections, and all state-required budget criteria and technical review documents. While this budget represents a point-in-time financial plan, our work will continue throughout the year as we monitor revenues, expenditures, and broader economic conditions. Transparency and responsible long-term planning will continue to guide our decision-making.

I am grateful for the partnership and dedication of our Board of Education, staff, families, and community. Together, we remain committed to supporting students while planning responsibly for the future of the District.

Respectfully submitted,

Manoj Roychowdhury

Manoj Roychowdhury
Interim Superintendent
Laguna Beach Unified School District

Introduction to the Budget

Background and Purpose of the Budget

The annual budget serves as the District's primary financial planning document, outlining projected revenues and expenditures for the fiscal year and establishing a framework for fiscal operations. The budget is a dynamic document and may be revised throughout the year as assumptions and actual financial data evolve.

The budget is intended to provide transparency, accountability, and a clear financial roadmap aligned with the District's educational priorities.

Budget Certification (Education Code 42131)

In accordance with Education Code Section 42131(a)(1), the Governing Board is required to certify the District's ability to meet its financial obligations for the current fiscal year and the subsequent two fiscal years.

Based on current projections and assumptions, the District recommends a Positive Certification.

This determination is based on:

- Stable property tax revenues
- Controlled expenditure growth
- Maintenance of required reserve levels
- Multi-Year Projections

Basic Aid (Community Funded) Status

Laguna Beach Unified School District operates as a Basic Aid (Community Funded) district, meaning that local property tax revenues exceed the District's Local Control Funding Formula (LCFF) entitlement.

As a result:

- The District's primary funding source is local property taxes
- Revenue is less sensitive to enrollment fluctuations
- Financial performance is closely tied to local economic conditions

Budget Summary

The 2026-27 All Funds Final Budget reflects the District's continued focus on supporting students and community priorities, while building on existing practices and strengthening operations moving forward.

General Fund revenues are projected at **\$94.6 million**, and expenditures at **\$90.2 million**, resulting in an operating surplus of approximately **\$4.4 million** before interfund transfers.

To support the modernization of the Laguna Beach High School pool facility, the District has budgeted **\$6.3 million** in interfund transfers for capital and other funds. As a result, the General Fund reflects a planned net decrease of approximately **\$1.9 million** in fund balance.

This planned use of reserves is not a structural deficit, but a one-time investment in District facilities. The Laguna Beach High School pool modernization project, scheduled to begin in June 2026, will replace the existing 30-year-old facility with a modern, 45-meter aquatic center. This investment will directly benefit students through expanded aquatic programs and improved instructional opportunities, while also enhancing community access, improving energy efficiency, and increasing overall safety.

Revenues are primarily driven by local property taxes, which account for approximately 87 percent of total General Fund revenue. Other sources include state and federal categorical funding and local revenues such as interest earnings and special education funding.

Expenditures continue to prioritize student learning, social-emotional wellness, and safe, inclusive learning environments, consistent with the District's LCAP goals. Certificated and classified salaries and benefits represent 79 percent of total expenditures, supporting core instructional programs and student services.

Additional expenditures support LCAP-aligned actions and services, including high-quality instruction, expanded learning opportunities, targeted academic and social-emotional supports, career and college readiness pathways, technology, and safe, well-maintained facilities.

The District anticipates ending the 2026-27 year with a General Fund balance of approximately **\$11 million**, which includes:

- A 5% Reserve for Economic Uncertainties
- Assigned reserves supporting district priorities and Board goals
- Restricted and committed reserves designated for specific purposes

Organizational Section

Board Members and Executive Cabinet

Following is a list of the District's Governing Board and Executive Cabinet:

Board Members	Term
Sheri Morgan, President	December 2028
Dee Perry, Clerk	December 2026
Howard Hills	December 2028
James Kelly Ph.D.	December 2026
Joan Malczewski Ph.D.	December 2026

The Governing Board is composed of five elected members who serve staggered four-year terms. Board elections are held in even-numbered years and follow the guidelines set by the California Education Code. The Board provides governance, oversight, and fiscal accountability for the district.

Executive Cabinet	Title
Manoj Roychowdhury	Interim Superintendent, Assistant Superintendent – Business Services
Chad Mabery Ed.D.	Assistant Superintendent – Instructional Services
Michael Conlon	Assistant Superintendent – Human Resources
Anakaren Ureño	Director of Communications and Engagement
Victoria Webber	Executive Assistant to the Superintendent and Board

The Executive Cabinet is composed of senior district leaders who oversee key areas including business services, instruction, human resources, communications, and district operations. Together, they support the Superintendent in implementing board policy, advancing district goals, and ensuring the success of all students.

Description of the District

Laguna Beach at a Glance

The Laguna Beach Unified School District (LBUSD) is located in the second-largest county in California, in terms of population. The district covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The district has been operating as a unified school district since 1933. Today, it comprises two elementary schools, one middle school, and one high school, making a total of four schools. LBUSD's commitment extends beyond traditional academics. Students are equipped with essential life skills, ensuring that every student masters the tools needed for success. They learn to tackle challenges, understand the value of teamwork, and develop empathy, creativity, problem-solving abilities, and more.

The following is a quick overview of Laguna Beach schools.



2,265 Students



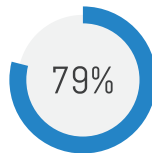
4 Schools



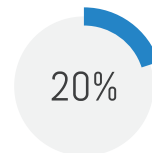
359 FTE Employees



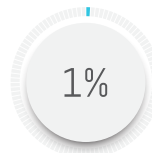
Operating Budget: \$90M



Staffing, Teachers, Support Staff, and Employee Benefits



Operational Costs



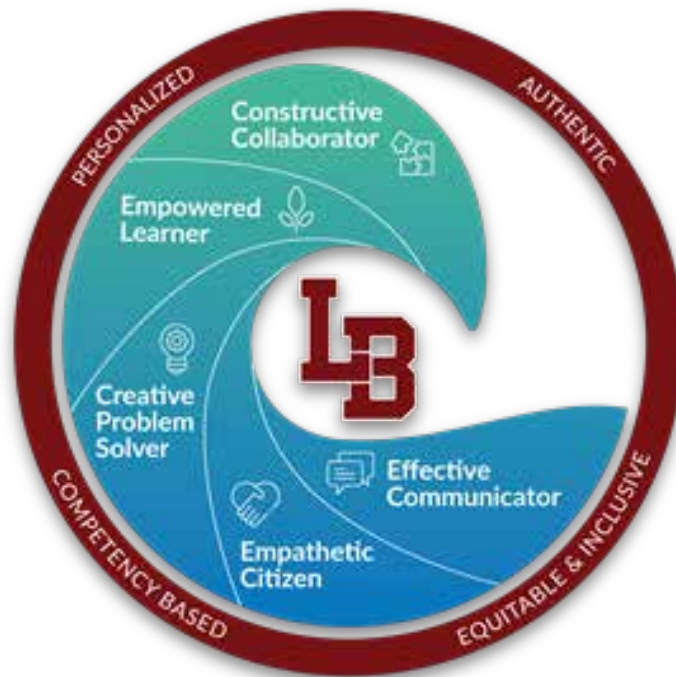
Capital Outlay



DISTRICT GOALS

MISSION • VISION • COLLECTIVE COMMITMENTS

Mission	Vision	Collective Commitments
<p>Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.</p>	<p>We take ownership of each child's learning in our schools, accepting no limits on potential.</p>	<ul style="list-style-type: none"> • Continuous Improvement • Every Student Every Day • Relationships Matter



LCAP Goals and Actions

Goal 1: College & Career Readiness

- **Continue expansion of TK-12 career exploration** to prepare students for future pathways.
- **Elevate student enrichment opportunities** to broaden academic and extracurricular experiences.
- **Foster sustainability and real-world learning integration** by connecting classroom concepts to practical applications.
- **Maintain academic interventions** to support student success and close learning gaps.
- **Implement new elementary math curriculum and continue secondary math adoption process** to enhance mathematical proficiency.
- **Broaden Visual and Performing Arts learning opportunities** to enrich creative development.

Goal 2: Social-Emotional Competencies and Self-Identity

- **Foster social-emotional competencies and self-identity through student agency, engagement, resiliency, and positive relationships.**
- **Expand access to social-emotional and mental health supports** to promote student well-being.
- **Strengthen Multi-Tiered System of Support (MTSS) for wellness** to provide comprehensive care.
- **Enhance opportunities for voice, choice, and collaboration** to empower students.
- **Refine student advising structures to align courses, career interests, enrichment options, and post-secondary pathways** to guide students toward their goals.

Goal 3: Safe, Equitable, & Inclusive Schools

- **Ensure safe, equitable, and inclusive schools through caring learning environments, targeted support, strategic planning, and stakeholder engagement.**
- Monitor **English learner reclassification rates** and students meeting English proficiency criteria via ELPAC data.
- Analyze **intervention and assessment data** for English learners, including students receiving special education services and socioeconomically disadvantaged.
- Review **annual survey data measuring student and parent perceptions of safety, belonging, and engagement** to inform continuous improvement.

Understanding the Budget

Budget Overview: Policy, Planning, and Accountability

The budget serves as both a policy document and a practical, day-to-day management tool. It is an expression in dollars of the district's educational program and strategic priorities. The LBUSD budget communicates how resources are allocated to support student learning and school operations. More specifically, the budget serves three core purposes:

- A financial plan outlining proposed district actions
- An accountability tool that supports transparency and monitoring
- A public information document that communicates funding priorities to the community

LCAP & Final Budget

The budget aligns with California's Local Control Funding Formula (LCFF) and is closely integrated with the Local Control and Accountability Plan (LCAP), a three-year strategic plan that identifies goals, actions, and outcomes for student success.



The LCAP gives school districts a chance to share their story—how they choose programs and services, what those efforts are meant to accomplish, and why they matter for the students and families they serve.

Local Control Funding Formula (LCFF)

California school districts are funded through a combination of local property taxes, state allocations, and federal sources. For decades, most districts operated under a “Revenue Limit” model, where the state backfilled funding if local property tax revenues fell short of a set amount.

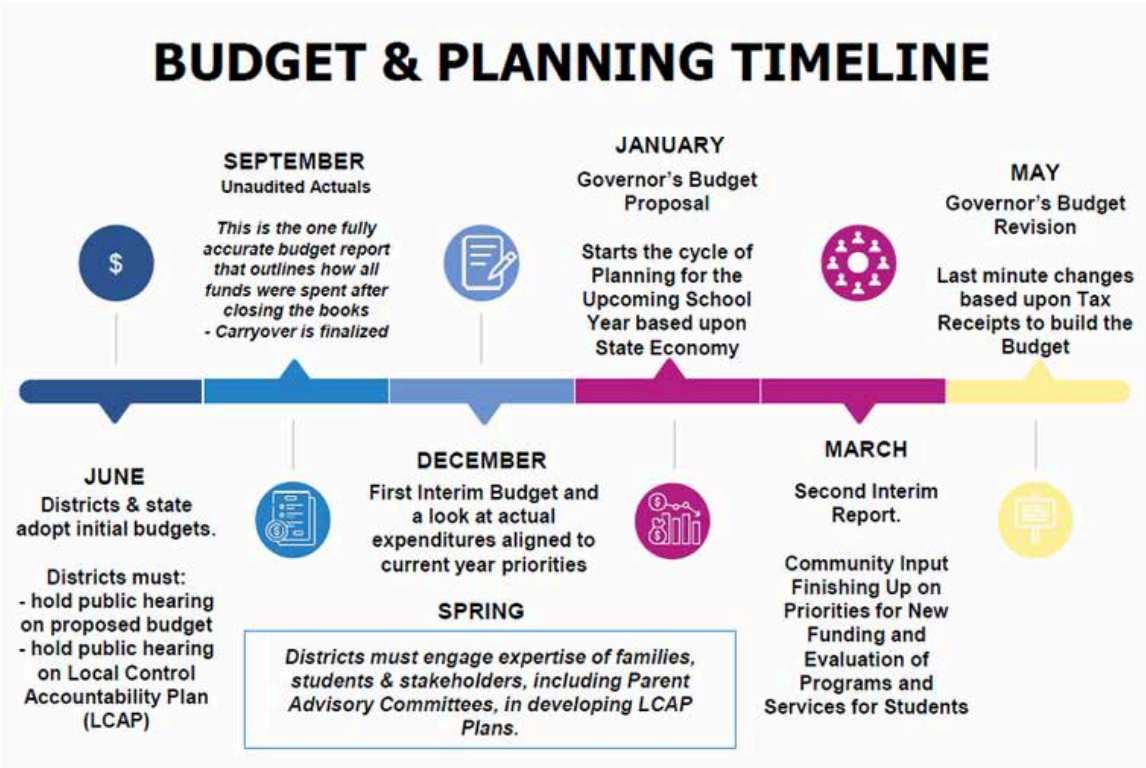
In 2013, the state adopted the Local Control Funding Formula (LCFF), which replaced Revenue Limits and aimed to simplify and equalize school funding based on student needs. However, Laguna Beach Unified is a basic aid or community funded district. This means our local property tax revenues exceed the amount we would otherwise receive under LCFF. As a result, we do not receive state aid for general education funding, and instead rely almost entirely on local property taxes to support our schools.

Budget Development

Each year the Business Services Department adopts a calendar for the development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for the final adoption of the budget.

The budget development process begins in January with the Governor’s proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built.

The proposed budget is brought forward to the Board of Education in May/June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.



The budget development process applies to all district funds, including the General Fund, special revenue funds, and capital outlay. Budget administration is led by the Assistant Superintendent of Business Services. Financial reports are presented regularly to the Board, including the First and Second Interim Reports, with adjustments made as needed throughout the year to maintain fiscal integrity and respond to revenue or expenditure changes.

Fund Structure and Classification

LBUSD organizes its financial reporting in accordance with the California School Accounting Manual (CSAM) and the Standardized Account Code Structure (SACS), which together establish the state’s uniform accounting framework for public schools. These standards ensure consistency, transparency, and compliance with California Education Code and state reporting requirements.

The district's funds are classified into categories based on their specific purpose, source of funding, and legal restrictions. Each fund operates as an independent fiscal entity with its own set of accounts, allowing the district to track revenues and expenditures separately and accurately.

The following funds are actively used by LBUSD:

Fund Code	Fund Description
01 - General Fund	The district’s primary operating fund, used for instructional programs, school site operations, and district administration.
11 - Adult Education	Supports adult instructional programs and services in compliance with state funding regulations.
12 - Child Development	Accounts for preschool and childcare services under the Child Care and Development Services Act.
13- Cafeteria Fund	Tracks revenue and expenditures related to the National School Lunch and Breakfast Programs, ensuring compliance with USDA guidelines.
17-Special Reserve Fund for Other Than Capital Outlay Projects	Used primarily for the community-funded differential reserve and other long-term operational reserves not tied to facilities.
25-Capital Facilities	Receives developer fees and is restricted to facility construction or reconstruction projects per Government Code and Education Code.
40-Special Reserve Fund for Capital Outlay Projects	Includes three sub-funds for capital planning: <ul style="list-style-type: none"> • 4040 – Facility Repair and Replacement Program (FRRP) • 4041 – Vista Aliso Property Reserve • 4042 – Capital Improvement Plan (CIP)

Each of these funds is classified as either governmental or special revenue, and all follow object and function codes established by the Standardized Account Code Structure (SACS), the statewide, uniform system used to organize and report school district financial activity.

Revenues are grouped by source, such as local property taxes, state apportionments, or federal programs. Expenditures are categorized by object, including salaries, services, and capital costs, and by function, such as instruction, administration, or facilities maintenance.

Basis of Accounting and Budgeting

Laguna Beach Unified School District prepares its financial reports and adopted budget in accordance with Generally Accepted Accounting Principles (GAAP) and standards set by the Governmental Accounting Standards Board (GASB).

Government-Wide Financial Reporting

The district's government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus, which recognizes revenues when earned and expenses when incurred, regardless of when cash is exchanged.

Governmental Fund Reporting

All governmental funds, including the General Fund, use the modified accrual basis of accounting, under the current financial resources measurement focus. Under this basis, revenues are recognized when they are measurable and available, and expenditures are recognized when the related fund liability is incurred.

This method aligns with California's Standardized Account Code Structure (SACS), which ensures uniform accounting and reporting for all school districts statewide.

Basis of Budgeting

The district prepares its annual budget using the same basis of accounting as its financial statements. There are no material differences between the basis used for budgeting and that used for financial reporting. This consistency allows for accurate projections, easier comparisons between budget and actual results, and clear communication with stakeholders.

By maintaining alignment between budgetary and financial reporting practices, the district supports fiscal transparency and accountability across all funds and financial activities.

Audit and Oversight

The district's financial statements are audited annually by an independent certified public accounting firm in accordance with Government Auditing Standards. This process helps ensure that LBUSD's financial reporting remains accurate, compliant, and transparent. The audit includes a review of the basis of accounting, internal controls, and conformance with state and federal reporting requirements.

Financial Policies

Fund Balance Policy

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

- Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Financial Reserves

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

- A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.

Financial Policies

- Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requires a deposit of a minimum of 3% of total General Fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of the Deferred Maintenance Program, RRMA expenditures may also incorporate deferred maintenance projects and long-term facility preservation activities.
- Historically, pursuant to Resolution No. 00-04, the District maintained an RRMA contribution level above the statutory minimum requirement as part of its long-term facilities maintenance and fiscal planning practices. The Governing Board may periodically review and adjust RRMA contribution levels in consideration of facility needs, financial conditions, and District priorities.
- A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account established to support long-term facility construction, repair, maintenance, and modernization needs based on a 20-year facilities projection. The reserve is periodically adjusted to reflect updated project costs, inflationary impacts, and evolving facility priorities.
- The District maintains a long-standing Board policy regarding financial reserves intended to mitigate revenue volatility and support long-term fiscal stability in a community-funded school district. Pursuant to Resolution No. 00-04, adopted by the Governing Board on November 14, 2000, the District established reserve policies designed to support future financial stability. In addition, Resolution No. 05-01, adopted February 8, 2005, established Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects.

These policies were originally adopted during a period when the differential between local property tax revenues and State funding levels was comparatively narrower and reserve targets were more readily attainable. Over time, assessed valuation growth has substantially outpaced Local Control Funding Formula (LCFF) entitlement growth, resulting in a significantly expanded Basic Aid differential, defined as the difference between the District's local property tax revenues and the amount the District would otherwise receive under the State funding formula. While the Board remains committed to prudent fiscal stewardship and long-term reserve planning, reserve targets must also be evaluated within the context of current economic conditions, capital priorities, and overall financial position.

Financial Policies

Due to planned uses of General Fund reserves for a one-time capital and infrastructure priority, the District does not anticipate augmenting Fund 17 reserves during the upcoming fiscal year. The District anticipates continuing to build long-term reserve levels when sufficient ending balances warrant such action.

- Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

Financial Section

General Fund Summary

The following narrative is organized by the major components of the District's budget, providing a comparison between the 2025-26 Estimated Actuals and the 2026-27 Budget. It follows the structure of the accompanying General Fund Summary – Unrestricted and Restricted Expenditures by Object (SACS Form 01) to ensure consistency and clarity in the presentation of financial information.

Budget projections have been shaped by our insights from past spending and our understanding of the District's anticipated needs for the upcoming school year. We remain committed to a sustainable and efficient allocation of resources, one that prioritizes the evolving needs of our students while maintaining operational stability.

This section outlines the key factors influencing the 2026-27 Budget and provides context for the Governing Board's review and consideration.

A. REVENUES



LCFF Sources/Property Tax

This category primarily consists of revenue from local property taxes, including both secured and unsecured property tax collections. As a community-funded district, local property tax revenues exceed the district's entitlement under the Local Control Funding Formula (LCFF), allowing the district to retain all property tax proceeds without reliance on general state aid. These revenues are derived from detailed property tax levies, county collections, and apportionment adjustments throughout the fiscal year.

In addition to local property taxes, this category includes other LCFF-related sources such as the LCFF hold harmless provision and the Education Protection Account (EPA), established by Proposition 30 and extended by Proposition 55. Although the district does not receive LCFF funding in the traditional formula-based manner, it continues to receive the minimum EPA allocation as required by state law.

Projected revenues in this category are expected to increase from \$80.1 million in 2025-26 to \$83.4 million in 2026-27, reflecting an estimated annual growth of approximately **4.0 percent**. This projection will be updated as new information becomes available from the Orange County Assessor's Office and changes to the property tax rolls.

2

Federal Revenue

Federal revenues support categorical programs that supplement the district's core educational services. These funds are primarily received through federal entitlement grants authorized under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA).

Federal revenue is projected at \$976,311, representing approximately one percent of the district's total revenues. Federal funding is projected to remain relatively flat compared to the prior year.

The District remains committed to maintaining federally supported programs and services and will continue to monitor federal budget developments and adjust projections as updated funding information becomes available.

3

Other State Revenue

State revenue for 2026-27 is projected at \$6.3 million, a decrease from the \$8.2 million estimated for 2025-26. These funds represent approximately 6.7 percent of the District's total projected revenues and support a variety of categorical programs.

The decrease of approximately \$1.9 million is primarily attributable to prior-year one-time funding. Competitive grant programs, such as the K-12 Strong Workforce Program, are not included in this projection, as revenues are typically recognized upon receipt of formal award notifications. During 2025-26, the District also recognized K-12 Strong Workforce Program revenues, of which \$672,642 represented pass-through funding from the community college consortium to College and Career Advantage (CCA) for regional program implementation.

In addition, as part of the 2025 Budget Act, school districts received one-time funding through the Student Support and Professional Development Discretionary Block Grant (SSPDBG) to address operational pressures and support state educational priorities.

Governor Newsom's May Revision proposes an additional one-time discretionary block grant for 2026-27; however, the District's budget assumptions do not incorporate May Revision proposals. The State budget process remains ongoing, and final funding levels may change upon adoption of the State Budget Act. Any adjustments resulting from the enacted State Budget, including potential one-time revenues or changes to ongoing funding, will be incorporated during the District's 45-day budget revision, as permitted under Education Code.

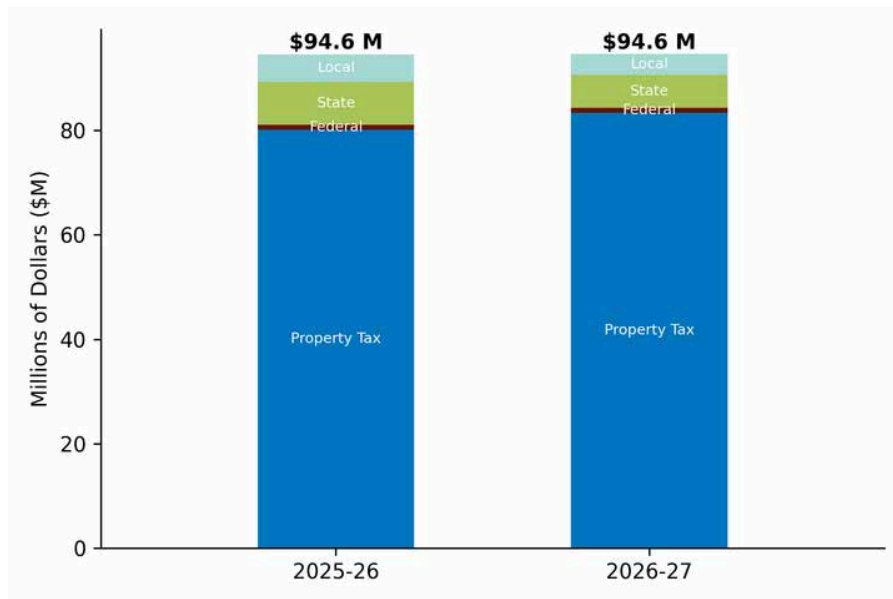
4

Other Local Revenue

Other local revenue is projected to decrease from \$5.2 million in 2025-26 to \$3.9 million in 2026-27. This category includes interest earnings, transportation fees, donations, special education pass-through revenue, and one-time receipts.

Consistent with governmental accounting standards, certain revenues such as donations are recognized only when they can be reasonably measured and are expected to be received in time to support current year expenditures. Because donations are voluntary and unpredictable in both timing and amount, they are not included in the budget and are instead recognized once received.

Summary of Revenue Changes



Overall, total General Fund revenues are projected to remain relatively stable year over year at approximately \$94.6 million, as growth in local property tax revenues offsets the decrease in one-time State and local funding sources.

The District’s revenue projections are based on the best information available at the time of budget preparation. As additional information becomes available through the State budget process, updated property tax estimates, and grant award notifications, the District will revise revenue assumptions and incorporate any necessary adjustments through future budget updates and revisions.

B. EXPENDITURES

The following section of the budget is structured into seven expenditure areas: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, and Other Outgo.

1 Certificated Salaries

Salaries for certificated staff have been adjusted to reflect current staffing levels, position control, and evolving District needs. The total budget for certificated salaries is projected at \$36.1 million, an increase of \$742,355 over the prior year. This amount includes projected step and column movement, reflecting advancement on the salary schedule based on years of service and additional educational attainment.

As of the time of budget development, a tentative agreement with the Laguna Beach Unified Faculty Association (LaBUFA) had not yet been reached. Therefore, the 2026-27 Adopted Budget does not include any additional costs associated with ongoing negotiations.

2 Classified Salaries

Similarly, classified salaries have been updated to reflect current staffing levels and the operational needs of the District. Classified employees advance on the salary schedule based on years of service and other qualifying criteria. The total budget for classified salaries is projected at \$13.6 million, representing an increase of \$361,550 over the prior year.

The timeline for classified negotiations typically follows the certificated bargaining process. As a result, the 2026-27 Adopted Budget does not include any additional costs associated with ongoing negotiations. The District will revise projections, if necessary, upon completion of negotiations and finalization of an agreement.

3 Employee Benefits

The allocation for employee benefits is \$21.4 million, reflecting a net decrease of \$145,291 over the prior year. While most benefit rates remain unchanged, the CalPERS employer contribution rate is projected to decrease slightly from 26.81 percent in 2025-26 to 26.40 percent in 2026-27.

Health and welfare benefit costs continue to be an area of significant financial focus. Health benefit costs included in the 2026-27 Adopted Budget are based on current collective bargaining agreements, established employer contribution caps, and current projections. Future changes to benefit contributions remain subject to the collective bargaining process and negotiated agreements.

4

Books and Supplies

Books and Supplies is budgeted at \$2.6 million, a decrease of \$1.6 million from the prior year estimate. This category includes expenditures that support both classroom instruction and daily district operations, including textbooks, instructional materials, technology, computers, and general supplies.

The decrease does not reflect reductions to ongoing instructional programs or school site supply budgets, but is primarily attributable to one-time expenditures and carryover funds included in the prior year budget.

Approximately one-third of the decrease is related to the District's student technology refresh cycle. The District completed a bulk purchase of student Chromebooks earlier than originally anticipated in order to secure favorable pricing and ensure device availability, reducing the need for similar technology purchases in 2026-27.

Funding for essential classroom materials, instructional supplies, and operational needs will continue to be maintained, and schools will continue to receive allocations based on student and program needs. As additional grants, donations, carryover balances, or other supplemental funding sources become available throughout the year, the budget may be adjusted accordingly to reflect those revenues and related expenditures.

5

Services and Other Operating Expenditures

The budget for Contracted Services and Other Operating Expenditures is \$14.8 million, representing a net decrease of \$1.2 million from the prior year. This category includes a variety of expenditures that support districtwide programs, operational services, facilities, technology, and contracted support services.

The decrease is primarily attributable to the absence of prior-year one-time operational costs, carryover funds, and other non-recurring expenditures. These included temporary staffing support to address shortages in instructional assistants and health clerks, one-time administrative leadership transition costs, and the completion of various facility projects and capital improvements budgeted in the prior year. With the pool modernization project underway, resources continue to be prioritized thoughtfully to support that effort.

Additionally, the District does not budget for donations or one-time grant funding in advance, as those revenues cannot be assumed annually. Should additional contributions or state funding become available during 2026-27, the budget will be adjusted accordingly to reflect the related revenues and expenditures.

6

Capital Outlay

Capital Outlay is budgeted at \$714,980, approximately 50 percent lower than the prior year, primarily due to one-time purchases included in the 2025-26 budget. These expenditures included CTE equipment purchases supported through the K-12 Strong Workforce Program, a competitive grant that is typically budgeted upon confirmation of award amounts from the community college consortium.

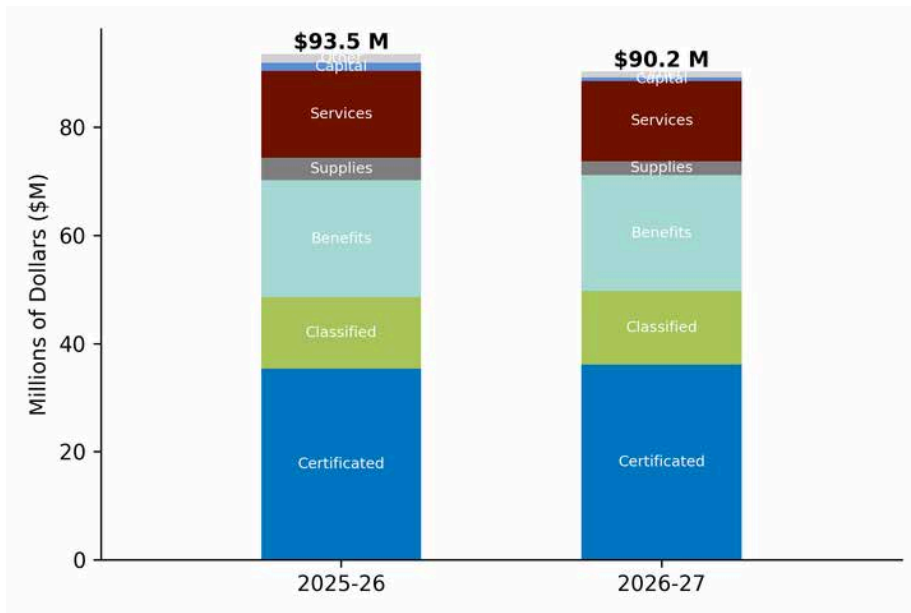
The decrease also reflects the completion of several one-time investments made in the prior year, including the installation of security cameras across all campuses and districtwide upgrades to audio-visual systems.

7

Other Outgo and Transfers of Indirect Costs

Outgo is budgeted at \$922,125, a decrease of \$631,493 compared to the prior year. The decrease is primarily attributable to the absence of prior-year pass-through funding received from the Community College District related to the K-12 Strong Workforce Program. As the lead agency for the regional “Venue to Vocation” initiative, the District distributed a portion of those grant funds to College and Career Advantage, in accordance with program requirements.

Summary of Expenditure Changes



Overall, total General Fund expenditures are budgeted at \$90.2 million, a decrease of approximately \$3.3 million compared to the prior year. While employee related costs increased, operational expenditures are lower primarily due to the absence of one-time expenditures, carryover funds, and completed capital and facility projects included in the prior year budget.

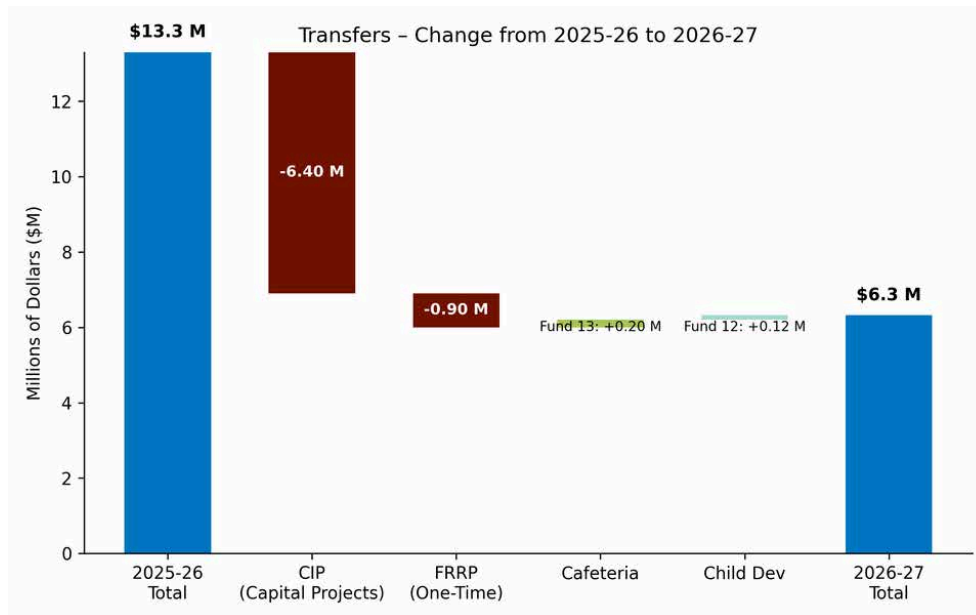
C. EXCESS (DEFICIENCY)

The 2026-27 General Fund operating budget projects total revenues of \$94.6 million and total expenditures of \$90.2 million, resulting in a projected surplus of approximately \$4.4 million before accounting for other financing sources and uses.

D. OTHER FINANCING SOURCES/USES

Interfund Transfers

The 2026-27 budget includes \$6.3 million in planned transfers from the General Fund to other funds. These transfers are proposed to support current District priorities and operational needs. Transfer of funds related to capital projects will continue to follow the District’s standard approval process, including the adoption of formal Board resolutions.



- Fund 42: Capital Improvement Plan - \$1,200,000
- Fund 42: Pool Modernization Project - \$4,600,000
- Fund 13: Cafeteria Fund - \$400,000
- Fund 12: Child Development Fund - \$120,000

2

Other Financing Sources and Uses

None reported.

E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D)

As a result of these planned transfers, the General Fund reflects a net decrease in fund balance of approximately \$1.9 million. Despite the planned use of reserves, the district will continue to maintain a healthy fund balance above the state-required minimum, preserving flexibility to meet future needs and other priorities.

F. FUND BALANCE, RESERVES

1

Beginning Fund Balance

The initial unaudited general fund balance for the period is projected at \$12.9 million. The 2025-26 Estimated Actuals present a balanced budget. With the close of fiscal year 2025-26, the actual starting fund balance is expected to increase, largely due to carryover funds allocated for specific programs and school sites. The precise beginning fund balance for 2026-27 will be updated and reported during the First Interim Period.

2

Ending Fund Balance

The projected ending fund balance for 2026-27 is \$11 million, in compliance with fund balance reporting requirements. This includes \$3.3 million in restricted funds, \$177K committed to the district's supplementary retirement plan, and \$4.8 million set aside to maintain the state required 5 percent Reserve for Economic Uncertainties. An additional \$2.7 million is assigned to support board goals and priorities. All other funds are also projected to end the year with positive balances and sufficient cash flow.

Components of Ending Fund Balance

The components of the ending fund balance in the General Fund are as follows.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB 54) TERMINOLOGY

a) <u>Nonspendable - (Revolving Cash)</u>		
Revolving Cash	50,000	50,000
b) <u>Restricted - (Categorical Programs)</u>		
Expanded Learning Opportunities Program (ELOP)	219,998	3,258,490
Dept of Health Care Services (DHCS): Medi-Cal Billing Option	188,492	
Routine Restricted Maintenance Account (RRMA)	2,850,000	
c) <u>Committed</u>		
PARS Plan Liability for Supplementary Retirement Plan 2024-28	177,037	177,037
d) <u>Assigned</u>		
Board priorities and to address unresolved budget variables	2,733,521	2,733,521
e) <u>Unassigned / Unappropriated</u>		
Total Reserve for Economic Uncertainties = 5%	4,830,000	4,830,000
State required reserve for economic uncertainty 3%		
Local requirement under Board Policy 3100: Financial Reserves 2%		
	Ending Fund Balance:	\$ 11,049,048

General Fund Expenditures	90,150,000
General Fund Transfers Out to Other Funds	6,320,000
Total Expenditures and Transfers:	<u>96,470,000</u>

<u>Assigned</u>		
Other Assignments	2.8%	2,733,521

<u>Unassigned</u>		
State Minimum Reserve Level	3.0%	2,894,100
District Minimum Reserve Level	2.0%	1,935,900

Assigned and Unassigned Balances: 7.8% \$ 7,563,521

REU Disclosure Requirements

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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 the budget.

District: Laguna Beach Unified School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2026-27	
01	General Fund/County School Service Fund	\$7,563,521.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$7,563,521.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$2,894,100.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$4,669,421.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2026-27	Reasons
01	General Fund/County School Service Fund	\$ 1,935,900.00	Additional 2% required to bring Reserve for Economic Uncertainties to Board Policy level of
01	General Fund/County School Service Fund	\$ 2,733,521.00	Set aside for Board priorities and to preserve flexibility amid unresolved budget variables
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
Total of Substantiated Needs		\$ 4,669,421.00	

General Fund Overview - Summary Tables

Where Money Comes From

Description	2025–26	2026–27	Change	%
LCFF / Property Taxes	\$80,135,488	\$83,373,272	\$3,237,784	4.0%
Federal Revenue	\$975,051	\$976,311	\$1,260	0.1%
Other State Revenue	\$8,214,778	\$6,295,142	(\$1,919,636)	(23.4%)
Local Revenue	\$5,247,733	\$3,962,275	(\$1,285,458)	(24.5%)
Total Revenues	\$94,573,050	\$94,607,000	\$33,950	0.0%

Where Money Goes

Description	2025–26	2026–27	Change	%
Certificated Salaries	\$35,356,832	\$36,099,187	\$742,355	2.1%
Classified Salaries	\$13,222,659	\$13,584,209	\$361,550	2.7%
Employee Benefits	\$21,597,515	\$21,452,224	(\$145,291)	(0.7%)
Books & Supplies	\$4,211,224	\$2,591,976	(\$1,619,248)	(38.5%)
Services	\$16,014,904	\$14,785,299	(\$1,229,605)	(7.7%)
Capital Outlay	\$1,535,578	\$714,980	(\$820,598)	(53.4%)
Other Outgo	\$1,553,618	\$922,125	(\$631,493)	(40.6%)
Total Expenditures	\$93,492,330	\$90,150,000	(\$3,342,330)	(3.6%)

Transfers Out	\$13,300,000	\$6,320,000	(\$6,980,000)	(52.5%)
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Fund Balance

Description	2025–26	2026–27	Change	%
Beginning Fund Balance	\$25,131,328	\$12,912,048	(\$12,219,280)	(48.6%)
Ending Fund Balance	\$12,912,048	\$11,049,048	(\$1,863,000)	(14.4%)

Ending Fund Balance Breakdown

Reserves	2025–26	2026–27
Nonspendable	\$50,000	\$50,000
Restricted	\$4,150,849	\$3,258,490
Committed	\$593,593	\$177,037
Assigned	\$2,777,606	\$2,733,521
Economic Uncertainties	\$5,340,000	\$4,830,000
Total	\$12,912,048	\$11,049,048

General Fund Revenue Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
8011	PRIN APPORT STATE AID-CUR YEAR	548,204	548,204	0	0.00%
8012	EDUCATION PROTECTION	450,284	444,368	(5,916)	-1.31%
8021	TRS-HOMEOWNERS' EXEMPTIONS	269,070	275,000	5,930	2.20%
8041	SECURED TAX ROLLS	75,260,298	78,279,000	3,018,702	4.01%
8042	UNSECURED ROLL TAXES	2,390,000	2,517,700	127,700	5.34%
8043	PRIOR YEARS' TAXES	1,228,029	1,309,000	80,971	6.59%
8096	TRF TO CS IN LIEU PROPERTY TX	(10,397)	0	10,397	-100.00%
8010-8099	LCFF SOURCES/PROPERTY TAXES	80,135,488	83,373,272	3,237,784	4.04%
8181	SPEC EDUC ENTITLEMENT	445,557	445,557	0	0.00%
8182	SPEC EDUC DISCRETIONARY GRANTS	41,736	41,736	0	0.00%
8290	ALL OTHER FEDERAL REVENUE	487,658	489,018	1,360	0.28%
8291	OTHER FEDERAL REV - PY REV	100	0	(100)	-100.00%
8100-8299	FEDERAL REVENUE	975,051	976,311	1,260	0.13%
8550	MANDATED COST REIMBURSEMENTS	114,437	113,569	(868)	-0.76%
8560	STATE LOTTERY REVENUE	562,500	505,155	(57,345)	-10.19%
8587	PASS-THROUGH REVENUE FR STATE	672,642	0	(672,642)	-100.00%
8590	ALL OTHER STATE REVENUE	6,865,199	5,676,418	(1,188,781)	-17.32%
8300-8599	OTHER STATE REVENUE	8,214,778	6,295,142	(1,919,636)	-23.37%
8631	SALE OF EQUIPMENT/SUPPLIES	3,460	3,326	(134)	-3.87%
8660	INTEREST	985,705	491,625	(494,080)	-50.12%
8675	FEEs TRANSPORTATION FR INDIV	340,000	325,000	(15,000)	-4.41%
8677	FEEs INTERAGENCY SERV BET LEAs	12,116	12,116	0	0.00%
8699	ALL OTHER LOCAL REVENUE	1,642,621	866,358	(776,263)	-47.26%
8783	ALL OTHER TRANSFERS FR JPA	191,613	191,632	19	0.01%
8791	ALL OTHER TRANSFERS IN FR-SD	2,072,218	2,072,218	0	0.00%
8600-8799	OTHER LOCAL REVENUE	5,247,733	3,962,275	(1,285,458)	-24.50%
8010-8799	TOTAL REVENUES	94,573,050	94,607,000	33,950	0.04%

General Fund Expenditure Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
1110	REGULAR TEACHER	24,862,959	25,296,730	433,771	1.7%
1117	VAPA COORDINATOR	0	210,000	210,000	New
1130	HOURLY TEACHER	762,093	802,093	40,000	5.2%
1170	STIPENDS	488,847	545,900	57,053	11.7%
1180	EXTRA DUTY TEACHER	82,860	82,860	0	0.0%
1185	COACHES	144,225	145,000	775	0.5%
1190	SUBSTITUTE	601,630	615,000	13,370	2.2%
1205	COORDINATOR	287,568	288,222	654	0.2%
1210	SCHOOL LIBRARIAN	344,844	348,325	3,481	1.0%
1230	COUNSELOR	2,128,938	2,179,598	50,660	2.4%
1240	PSYCHOLOGIST	761,131	774,495	13,364	1.8%
1250	SPEECH SPECIALIST	252,426	256,777	4,351	1.7%
1260	NURSE	390,876	350,458	(40,418)	-10.3%
1270	STIPENDS	13,598	13,598	0	0.0%
1280	HOURLY PUPIL SUPPORT	58,012	58,885	873	1.5%
1290	SUBSTITUTE	11,420	11,420	0	0.0%
1310	SUPERINTENDENT	435,000	443,700	8,700	2.0%
1320	ASSISTANT SUPERINTENDENT	621,139	639,307	18,168	2.9%
1330	PRINCIPAL	1,031,522	1,031,522	0	0.0%
1340	ASSISTANT PRINCIPAL	646,069	620,575	(25,494)	-3.9%
1350	DIRECTOR	975,317	975,317	0	0.0%
1360	CERTIFICATED TECH LEAD	35,215	35,215	0	0.0%
1370	SUPERVISOR & ADMIN - STIPENDS	9,132	9,132	0	0.0%
1380	SUPERVISORS AND ADMINISTRATORS	200,415	170,415	(30,000)	-15.0%
1920	PROGRAM SPECIALIST-SPECIAL ED	208,330	191,143	(17,187)	-8.2%
1995	OTHER CERTIFICATED	3,266	3,500	234	7.2%
1000-1999	TOTAL CLASSIFIED SALARIES	35,356,832	36,099,187	742,355	2.1%
2110	INSTRUCTIONAL AIDE	1,444,329	1,463,206	18,877	1.3%
2115	INSTRUCTIONAL AIDE-SPECIAL ED	1,705,137	1,854,066	148,929	8.7%
2125	CLASSROOM PROF/ATHLETIC TRAINER	98,658	99,236	578	0.6%
2140	COACH, CLASSIFIED AFTER SCHOOL	609,430	610,000	570	0.1%
2145	INSTRUCTIONAL, CL (AFTER SCH)	10,000	10,000	0	0.0%
2150	INSTRUCTIONAL EXTRA EARNINGS	43,066	45,000	1,934	4.5%
2165	MUSIC PARAEDUCATOR	36,158	67,844	31,686	87.6%
2170	CL INSTRUCTIONAL STIPENDS	6,283	6,300	17	0.3%
2180	CL INSTRUCTIONAL OVERTIME	2,823	3,000	177	6.3%
2190	CL INSTRUCTIONAL SUBSTITUTE	274,330	277,895	3,565	1.3%
2210	MAINTENANCE	476,538	481,983	5,445	1.1%
2215	CUSTODIAN	990,623	1,020,403	29,780	3.0%
2220	DELIVERY DRIVER	60,756	60,756	0	0.0%
2225	LIBRARY MEDIA	316,265	316,563	298	0.1%
2230	HEALTH CLERK	227,221	236,313	9,092	4.0%
2240	OCCUPATIONAL THERAPIST	144,663	144,663	0	0.0%

General Fund Expenditure Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
2244	BOARD CERT BEHAVIOR ANALYST	0	125,000	125,000	New
2246	BUS MONITOR	0	100,000	100,000	New
2250	CLASSIFIED SUPPORT EXTRA EARN	5,813	6,813	1,000	17.2%
2255	OTHER PROFESSIONAL SUPPORT	133,988	50,000	(83,988)	-62.7%
2275	PLUMBER	93,274	103,757	10,483	11.2%
2280	CLASSIFIED SUPPORT OVERTIME	109,421	91,320	(18,101)	-16.5%
2290	CLASSIFIED SUPPORT SUBSTITUTE	230,625	196,625	(34,000)	-14.7%
2310	ASSISTANT SUPERINTENDENT	250,154	319,653	69,499	27.8%
2320	CLASSIFIED MANAGEMENT	460,368	460,368	0	0.0%
2330	CONFIDENTIAL	847,798	849,806	2,008	0.2%
2340	DIRECTOR	592,011	473,779	(118,232)	-20.0%
2380	SUPERVISION & ADMIN OVERTIME	64,000	40,000	(24,000)	-37.5%
2420	GENERAL ADMINISTRATION-CLASSIFIED	2,862,739	2,931,840	69,101	2.4%
2450	CLASSIFIED EXTRA DUTY	10,100	10,500	400	4.0%
2470	ADMINISTRATIVE STIPENDS	7,500	11,000	3,500	46.7%
2480	CLERICAL & OFFICE OVERTIME	67,705	56,940	(10,765)	-15.9%
2490	CLERICAL SUBSTITUTE	23,500	16,500	(7,000)	-29.8%
2910	NOON DUTY SUPERVISORS	330,786	340,769	9,983	3.0%
2920	JOB COACH-SPECIAL ED TECHNICIAN	37,889	38,340	451	1.2%
2950	OTHER CLASSIFIED SALARIES	414,452	427,188	12,736	3.1%
2955	OTHER CLASSIFIED-EXTRA EARNINGS	24,213	28,313	4,100	16.9%
2960	STUDENT WORKER	16,518	17,000	482	2.9%
2970	OTHER CLASSIFIED STIPENDS	150,125	163,470	13,345	8.9%
2980	OTHER CLASS OVERTIME	18,400	11,500	(6,900)	-37.5%
2990	OTHER CLASSIFIED SUBS	25,000	16,500	(8,500)	-34.0%
2000-2999	TOTAL CLASSIFIED SALARIES	13,222,659	13,584,209	361,550	2.7%
3101	STRS,CERTIFICATED	9,784,875	9,913,634	128,759	1.3%
3102	STRS,CLASSIFIED	158,819	115,105	(43,714)	-27.5%
3201	PERS,CERTIFICATED	149,082	124,854	(24,228)	-16.3%
3202	PERS,CLASSIFIED	2,875,813	3,024,849	149,036	5.2%
3313	MEDICARE,CERTIFICATED	509,232	519,815	10,583	2.1%
3314	MEDICARE,CLASSIFIED	182,986	194,701	11,715	6.4%
3355	OASDI,CERTIFICATED	36,964	30,008	(6,956)	-18.8%
3356	OASDI,CLASSIFIED	750,515	791,769	41,254	5.5%
3400	HEALTH & WELFARE	5,930,000	5,500,000	(430,000)	-7.3%
3501	SUI,CERTIFICATED	18,012	19,543	1,531	8.5%
3502	SUI,CLASSIFIED	6,956	7,460	504	7.2%
3601	WORKERS'COMP,CERTIFICATED	319,576	330,377	10,801	3.4%
3602	WORKERS'COMP,CLASSIFIED	119,057	124,481	5,424	4.6%
3701	RETIREE BENEFITS,CERTIFICATED	130,000	130,000	0	0.0%
3702	RETIREE BENEFITS,CLASSIFIED	135,000	135,000	0	0.0%
3901	OTHER BENEFITS,CERTIFICATED	233,759	233,759	0	0.0%
3902	OTHER BENEFITS,CLASSIFIED	182,799	182,799	0	0.0%

General Fund Expenditure Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
3961	CASH IN-LIEU/SUPPL EARLY RETIREMENT	9,070	9,070	0	0.0%
3962	CASH IN-LIEU/SUPPL EARLY RETIREMENT	65,000	65,000	0	0.0%
3000-3999	TOTAL EMPLOYEE BENEFITS	21,597,515	21,452,224	(145,291)	-0.7%
4100	TEXTBOOKS	154,295	161,885	7,590	4.9%
4101	DIGITAL TEXTBOOK LICENSES	211,539	190,000	(21,539)	-10.2%
4210	LIBRARY BOOKS	35,875	40,000	4,125	11.5%
4220	OTHER BOOKS	15,360	15,887	527	3.4%
4310	MATERIALS & SUPPLIES-INSTRUCT	1,227,097	897,032	(330,065)	-26.9%
4312	COPIER PAPER	35,500	41,056	5,556	15.7%
4320	TECHNOLOGY SUPPLIES	1,088,069	109,061	(979,008)	-90.0%
4322	INK/PRINTER SUPPLIES	59,845	62,593	2,748	4.6%
4325	REFRESHMENTS - NOT FOOD SERV	159,764	149,764	(10,000)	-6.3%
4330	TESTS/SCORING	140,884	148,246	7,362	5.2%
4335	PAINT SUPPLIES	30,300	32,300	2,000	6.6%
4340	GENERAL SUPPLIES-NON INSTRUCT	199,660	148,974	(50,686)	-25.4%
4350	SOFTWARE - NON INSTRUCTIONAL	700	700	0	0.0%
4355	COPIER SUPPLIES	5,886	5,886	0	0.0%
4361	OTHER CUSTODIAL SUPPLIES	139,450	141,465	2,015	1.4%
4362	MAINTENANCE SUPPLIES	159,735	166,000	6,265	3.9%
4365	PUBLICATIONS & JOURNALS	0	538	538	New
4373	PLUMBING SUPPLIES	31,000	31,000	0	0.0%
4375	FUEL FOR VEHICLES	16,000	18,241	2,241	14.0%
4410	EQUIPMENT-NEW \$1,500-\$4,999.99	274,225	167,650	(106,575)	-38.9%
4460	COMPUTER \$1,500-\$4,999.99	223,774	58,086	(165,688)	-74.0%
4462	PRINTERS \$1,500-\$4,999.99	2,266	5,612	3,346	147.7%
4000-4999	TOTAL BOOKS AND SUPPLIES	4,211,224	2,591,976	(1,619,248)	-38.5%
5100	SUBAGREEMENTS FOR SERVICES	3,973,743	4,154,865	181,122	4.6%
5210	MILEAGE REIMBURSEMENT	1,328	1,528	200	15.1%
5220	TRAVEL & CONFERENCE	337,192	232,971	(104,221)	-30.9%
5240	RECRUITING	0	2,971	2,971	New
5258	OTHER TRAVEL EXP TAXABLE-CL	8,100	7,200	(900)	-11.1%
5259	OTHER TRAVEL EXP TAXABLE-CE	111,100	21,600	(89,500)	-80.6%
5298	TAXABLE MILEAGE-CLASSIFIED	11,400	9,600	(1,800)	-15.8%
5299	TAXABLE MILEAGE-CERTIFICATED	36,625	37,122	497	1.4%
5310	DUES & MEMBERSHIPS	74,596	78,342	3,746	5.0%
5440	PUPIL INSURANCE	2,074	2,500	426	20.5%
5450	OTHER INSURANCE	439,461	559,670	120,209	27.4%
5510	UTILITIES - GAS	42,100	44,745	2,645	6.3%
5520	UTILITIES - ELECTRICITY	558,000	586,915	28,915	5.2%
5530	UTILITIES - WATER	167,700	172,865	5,165	3.1%
5540	UTILITIES - TRASH	94,089	96,987	2,898	3.1%
5545	TREE TRIMMING	19,032	25,000	5,968	31.4%

General Fund Expenditure Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
5550	PEST CONTROL	13,300	17,423	4,123	31.0%
5555	SEWER FEES	84,915	85,250	335	0.4%
5560	ALARM SERVICES	68,756	70,155	1,399	2.0%
5580	POOL COSTS	80,000	10,000	(70,000)	-87.5%
5601	ASBESTOS	4,500	4,500	0	0.0%
5604	FLOOR COVERING	130,614	0	(130,614)	-100.0%
5607	PAVING	56,000	56,000	0	0.0%
5609	ROOFING	45,596	37,617	(7,979)	-17.5%
5610	CONTRACT SERVICES	163,900	163,900	0	0.0%
5612	WALL SYSTEMS	7,800	0	(7,800)	-100.0%
5620	RENTAL EXPENSE	280,163	227,008	(53,155)	-19.0%
5630	TECHNOLOGY REPAIRS/MAINTENANCE	37,233	30,000	(7,233)	-19.4%
5635	NETWORK CABLING	13,988	15,450	1,462	10.5%
5640	VEHICLE REPAIR	23,000	23,000	0	0.0%
5650	SOFTWARE/COPIER MAINTENANCE FEE	66,760	54,585	(12,175)	-18.2%
5660	HVAC	199,152	75,000	(124,152)	-62.3%
5661	ELECTRICAL REPAIRS	117,799	49,921	(67,878)	-57.6%
5662	PLUMBING REPAIRS	23,710	25,000	1,290	5.4%
5670	RISK MANAGEMENT	19,456	21,094	1,638	8.4%
5675	PAINTING	247,500	150,000	(97,500)	-39.4%
5680	LANDSCAPE/IRRIGATION	453,865	467,844	13,979	3.1%
5685	ATHLETIC FIELD	4,058	4,100	42	1.0%
5690	MISC REPAIR	93,784	78,160	(15,624)	-16.7%
5692	OTHER MAINTENANCE SERVICES	114,579	97,261	(17,318)	-15.1%
5695	HAZARDOUS MATERIALS	6,644	6,700	56	0.8%
5760	CATERING - FOOD SERVICES	2,760	2,760	0	0.0%
5805	ANNUAL SOFTWARE LICENSE FEE	1,455,247	1,350,247	(105,000)	-7.2%
5813	DIGITAL MEDIA CONTENT	6,693	6,542	(151)	-2.3%
5815	ADVERTISING	11,277	11,795	518	4.6%
5820	BANKING AND MERCHANT FEES	51,525	54,150	2,625	5.1%
5825	ADMIN FEE COUNTY TREASURER	2,000	2,500	500	25.0%
5830	CONSULTANTS-INSTRUCTIONAL	273,256	232,699	(40,557)	-14.8%
5831	CONSULTANTS-OTHER	391,581	307,083	(84,498)	-21.6%
5832	CONSULTANTS-COMPUTER SERVICES	55,156	61,773	6,617	12.0%
5833	CONSULTANTS-PD	237,582	113,315	(124,267)	-52.3%
5835	LEGAL EXPENSE	1,000,000	1,000,000	0	0.0%
5838	INSPECTION SERVICES	29,200	29,200	0	0.0%
5840	AUDITS	70,000	54,000	(16,000)	-22.9%
5845	FINGER PRINTING	11,900	12,000	100	0.8%
5850	REGULATORY FEES	2,298	3,400	1,102	48.0%
5852	OTHER LOCAL AGENCY FEES	109,042	113,800	4,758	4.4%
5855	CHARTER BUS-HOME TO SCHOOL	224,200	225,630	1,430	0.6%
5860	MISC OUTSIDE VENDOR	819,399	486,641	(332,758)	-40.6%
5862	TEMPORARY EMPLOYMENT AGENCY	50,000	0	(50,000)	-100.0%

General Fund Expenditure Detail by Object Code

Object Code	Description	2025-26	2026-27	Difference	% Change
5865	CHARTER BUS-ATHLETIC/FIELD TRP	389,959	344,600	(45,359)	-11.6%
5870	OUTSIDE PRINTING	30,592	32,345	1,753	5.7%
5875	TUITION	684,889	684,889	0	0.0%
5877	PRESCHOOL TUITION	8,721	8,721	0	0.0%
5878	PARENT REIMBURSEMENT (LEGAL)	885,250	911,650	26,400	3.0%
5881	NPS TRANSPORTATION-IN LIEU	0	2,000	2,000	New
5883	TRANSPORTATION-IN LIEU	12,675	13,000	325	2.6%
5886	PHYSICAL THERAPY	24,000	24,000	0	0.0%
5888	VISION THERAPY	15,000	15,000	0	0.0%
5889	OTHER THERAPY	86,330	86,330	0	0.0%
5893	OTHER PROFESSIONAL SERVICES	337,561	254,094	(83,467)	-24.7%
5894	IBI SUPERVISION	46,120	20,200	(25,920)	-56.2%
5895	OUTSIDE ASSESSMENT FEES	6,400	56,300	49,900	779.7%
5898	AB3632 ROOM & BOARD	186,740	186,740	0	0.0%
5899	DAMAGES, CLAIMS, AND LOSSES	8,337	8,400	63	0.8%
5910	POSTAGE/DELIVERY	11,752	13,645	1,893	16.1%
5920	TELEPHONE SERVICE	29,200	31,391	2,191	7.5%
5930	MOBILE COMMUNICATIONS	28,000	32,960	4,960	17.7%
5940	INTERNET CONNECTIVITY	186,650	186,650	0	0.0%
5000-5999	TOTAL SERVICES & OTHER OPERATING	16,014,904	14,785,299	(1,229,605)	-7.7%
6110	SITE IMPROVEMENT	198,680	98,680	(100,000)	-50.3%
6204	FLOOR COVERING	92,321	77,350	(14,971)	-16.2%
6205	HVAC	9,225	10,000	775	8.4%
6219	PLANNING/ENGINEERING FEES	6,000	0	(6,000)	-100.0%
6230	BUILDING IMPROVEMENTS	204,835	150,000	(54,835)	-26.8%
6410	EQUIPMENT-NEW >\$5000	975,102	378,950	(596,152)	-61.1%
6460	COMPUTER EQUIPMENT>\$5000	49,415	0	(49,415)	-100.0%
6000-6999	TOTAL CAPITAL OUTLAY	1,535,578	714,980	(820,598)	-53.4%
7141	IAA-PAYMENTS TO SCH DISTRICTS	680,648	879,807	199,159	29.3%
7142	IAA-PAYMENTS TO COUNTY OFFICES	201,660	222,945	21,285	10.6%
7211	PASS THRU-REVENUE TO DISTRICT	672,642	0	(672,642)	-100.0%
7350	TRANSFER INDIRECT COST IFT	(5,000)	(184,295)	(179,295)	3585.9%
7438	DEBT SERVICE INTEREST	754	309	(445)	-59.0%
7439	OTHER DEBT SERVICE PRINCIPLE	2,914	3,359	445	15.3%
7100-7499	TOTAL OTHER OUTGO	1,553,618	922,125	(631,493)	-40.6%
7611	IFT-TRFS OUT TO CHILD DEVELOP	0	120,000	120,000	New
7612	IFT-TRFS OUT TO SPECIAL RES	13,100,000	5,800,000	(7,300,000)	-55.7%
7616	IFT-TRFS OUT TO CAFETERIA	200,000	400,000	200,000	100.0%
7600-7699	TOTAL TRANSFERS OUT	13,300,000	6,320,000	(6,980,000)	-52.5%
1000-7699	TOTAL EXPENDITURES + TRANSFERS OUT	106,792,330	96,470,000	(10,322,330)	-9.7%

General Fund Expenditures by Function

The following information reports expenditures by function. This method of classification indicates the overall purpose or objective of an expenditure. The function code is used in the District's financial reporting system to capture expenditures by the type of activities or services performed.

This chart depicts the various function (activity) classifications utilized in the process of educating students or organizing resources to educate students.



INSTRUCTION

Activities dealing directly with the interaction between teachers and students.



PUPIL SERVICES

Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.



INSTRUCTIONAL RELATED SERVICES

These are services that provide administrative, technical, and logistical support to facilitate and enhance instruction.



PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.



GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district.



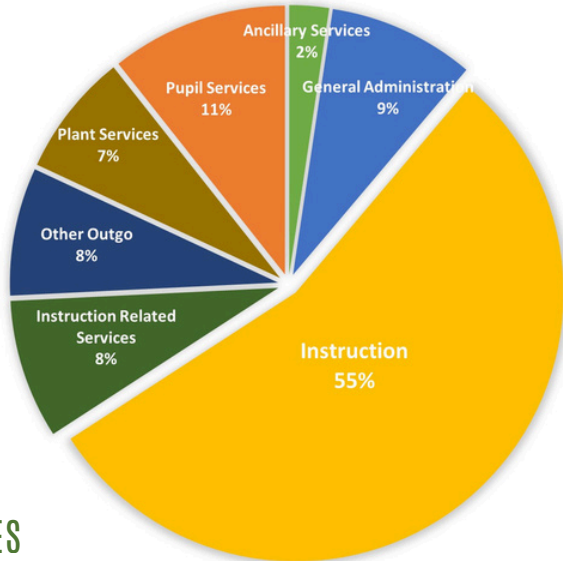
OTHER OUTGO AND TRANSFERS OUT

Expenditures for tuition, interagency agreements, pass-through payments to other educational agencies, and transfer of funds to other funds.



ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment.

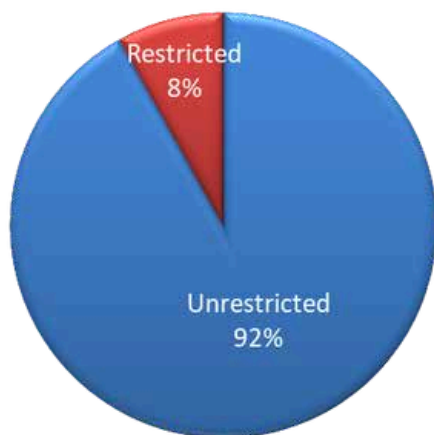


Unrestricted and Restricted Funds

Conversations about a district’s budget are usually about the Combined General Fund, and it’s easy to miss that the overall budget is actually a set of smaller, purpose-driven accounts. LBUSD has a Combined General Fund which is essentially an account where revenue is received from a variety of sources. The district’s Combined General Fund includes both Unrestricted Funding and Restricted Funding.

Restricted funds are monies received by the district that are categorical in nature. For instance, they can only be used for the purposes earmarked by the funding agency. The state and federal governments provide such funding for many special programs and grants. Restricted funds like Special Education, Title I, and the Career Technical Education Incentive Grant may only be used for the purpose intended and typically require additional reporting.

Unrestricted funds are monies received that are not restricted in their use. This revenue is available for the District’s general and discretionary needs. General needs include certificated and classified salaries, employee benefits, books, instructional materials, and other activities that are necessary to maintain the operation of and continuity of educational services.



Federal Revenue	\$ 976,311
State Revenue	\$4,590,780
Other Local Revenue	\$2,084,334
Total Restricted	\$7,651,425
LCFF Sources/Property Tax	\$83,373,272
State Revenue	\$ 1,704,362
Other Local Revenue	\$ 1,877,941
Total Unrestricted	\$86,955,575
TOTAL REVENUE	\$94,607,000

Most of the District’s General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and local income sources. ***In total, 92% of the revenue in the Combined General Fund is considered unrestricted.***

Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as restricted.

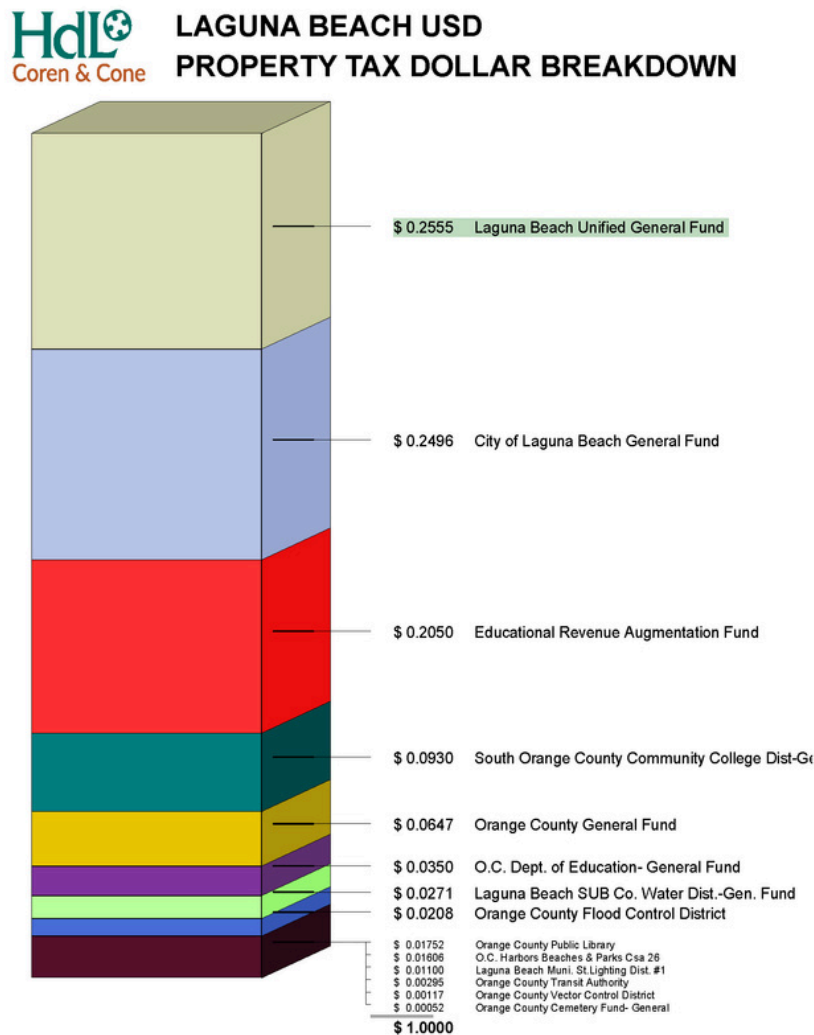
Major State and Local Factors

Property tax is a tax imposed on the value of real property, such as land and buildings, and recognized as “secured” property tax.

Personal business property, such as furniture, equipment, inventory, and planes are classified as “unsecured” property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts, and special districts.

The District’s projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach. One percent is the basic tax levy. Laguna Beach schools receive approximately **25 ¢ share of each tax dollar** collected.



ATI (Annual Tax Increment) Ratios for Tax Rate Area 05003, Excluding Redevelopment Factors & Additional Debt Service
 Data Source: Orange County Assessor 2024/25 Annual Tax Increment Tables Prepared On 5/9/2025 By PC
 This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

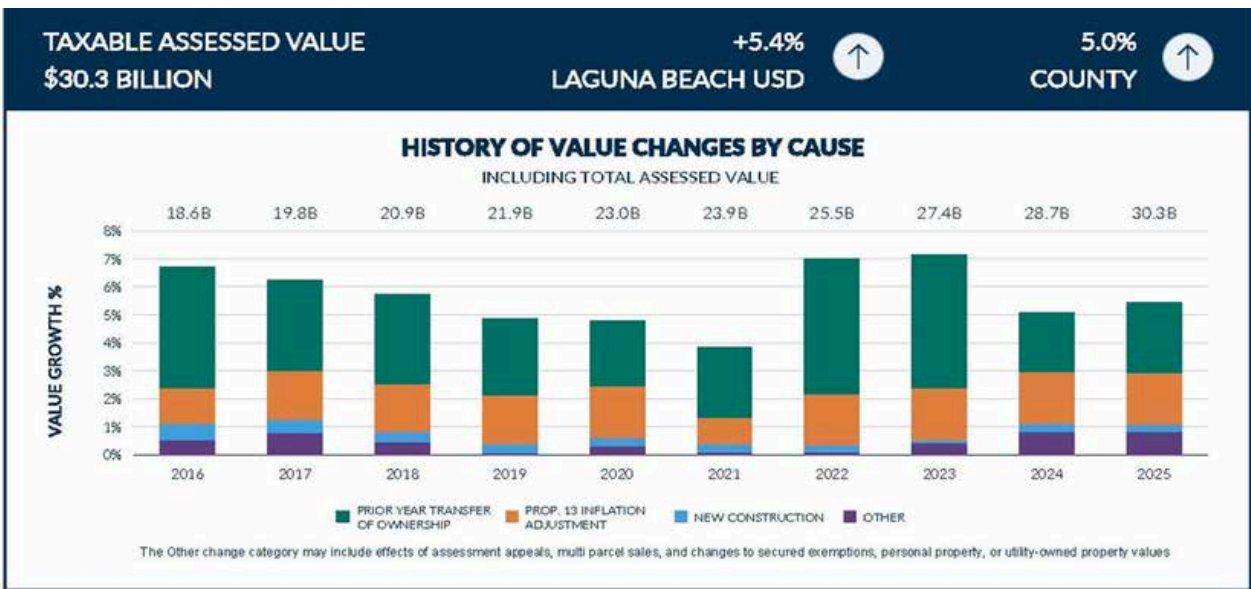
Major State and Local Factors

Real Estate Trends

Property tax revenue is the primary source of funding for Laguna Beach Unified School District, and local real estate trends continue to have a significant impact on year-to-year revenue growth.

Throughout calendar year 2025, the real estate market continued to adjust to elevated mortgage interest rates and broader economic uncertainty. While housing activity slowed in many areas, Laguna Beach property values remained relatively stable due to continued long-term demand for coastal housing and limited housing inventory.

According to the District’s property tax consultant, HdL Coren & Cone, the District’s taxable assessed valuation increased to approximately \$30.3 billion in 2025-26, reflecting overall growth of approximately 5.4 percent.



Three key factors continue to drive changes in property tax revenue:

- Proposition 13 CPI adjustments
- Property sales that trigger reassessments at current market value
- New construction activity added to the tax roll

Although the median home price within the District declined modestly during calendar year 2025, property sales and reassessments continued to generate positive growth in assessed valuation. HdL Coren & Cone estimates baseline property tax growth between approximately 3.8 percent and 4.0 percent for 2026-27, depending on the level of new construction activity ultimately added to the tax roll.

Major State and Local Factors

State and Federal Economic Trends

While local revenues remain stable, broader state and federal economic conditions continue to present uncertainty.

According to the Legislative Analyst’s Office (LAO) and School Services of California, California’s economy continues to experience moderate growth, though concerns remain regarding inflation, market volatility, and long-term structural budget challenges. State revenues remain heavily dependent on personal income taxes and capital gains tied to stock market performance, particularly within the technology sector.

Inflationary pressures also continue to impact operational costs for school districts, including utilities, insurance, construction, technology, and employee-related expenses. In addition, broader economic uncertainty related to interest rates, labor market conditions, energy prices, and geopolitical instability continues to create volatility within both state and national economic forecasts.






Despite these challenges, the May Revision continues to provide ongoing support for education, including a fully funded statutory COLA, additional Local Control Funding Formula investments, and increased one-time educational funding initiatives.

Given these conditions, the District continues to budget conservatively while maintaining the financial flexibility necessary to respond to changing economic conditions and support long-term priorities.

STATE AND FEDERAL ECONOMIC CONDITIONS

While local revenues remain stable, broader state and federal economic conditions continue to present uncertainty.

KEY ECONOMIC FACTORS IMPACTING SCHOOL DISTRICTS

 <p style="font-weight: bold; margin: 5px 0;">REVENUE VOLATILITY</p> <p style="font-size: small; margin: 0;">California revenues remain heavily dependent on personal income taxes—particularly capital gains—which are tied to stock market performance and can fluctuate significantly from year to year.</p>	 <p style="font-weight: bold; margin: 5px 0;">MODERATE ECONOMIC GROWTH</p> <p style="font-size: small; margin: 0;">California’s economy continues to grow, but at a moderate pace. Growth remains uneven across sectors and regions, with ongoing uncertainty related to inflation, interest rates, and labor market conditions.</p>	 <p style="font-weight: bold; margin: 5px 0;">INFLATIONARY PRESSURES</p> <p style="font-size: small; margin: 0;">Inflation continues to impact the cost of operation for school districts, including utilities, insurance, construction, technology, transportation, and employee-related expenses.</p>	 <p style="font-weight: bold; margin: 5px 0;">STATE BUDGET OUTLOOK</p> <p style="font-size: small; margin: 0;">The May Revision provides ongoing support for education, including a fully funded statutory COLA and continued LCFF investments. However, the state faces structural budget challenges and long-term risks due to revenue volatility.</p>	 <p style="font-weight: bold; margin: 5px 0;">FEDERAL ECONOMIC UNCERTAINTY</p> <p style="font-size: small; margin: 0;">Global economic conditions—including geopolitical instability, trade policy, energy prices, and federal fiscal decisions—continue to create uncertainty and could affect economic growth and financial markets.</p>
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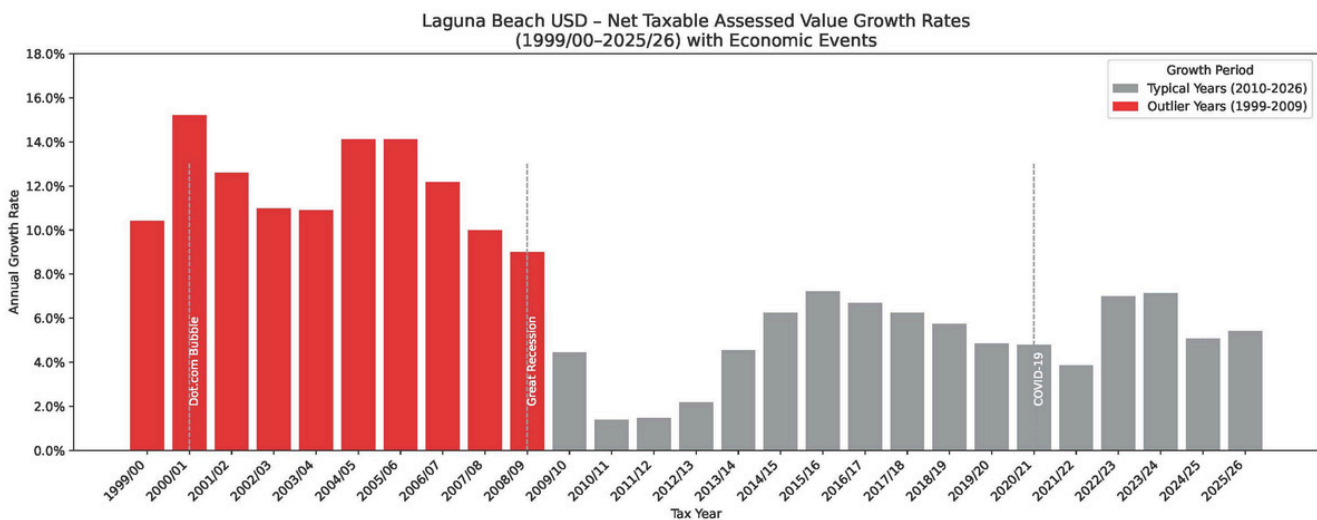
Major State and Local Factors

Understanding the Past to Forecast the Future

Over the past 30 years, Laguna Beach has experienced periods of both extraordinary growth and broader economic uncertainty. The early 2000s and mid-2000s, marked by the technology boom and housing market expansion, delivered several consecutive years of double-digit growth in assessed valuation at levels not seen since. Even during the Great Recession, Laguna Beach continued to experience positive assessed valuation growth, demonstrating the long-term strength and resilience of the local property tax base.

Each year brings different market conditions that can impact the bottom line, ranging from inflationary pressures, interest rate changes, and market volatility to broader economic events like recessions. The 2020-21 fiscal year, for example, reflects the onset of the pandemic, which brought uncertainty across markets. Still, Laguna Beach property values remained resilient, continuing to post steady growth, buoyed by low interest rates and strong demand for coastal housing.

The chart below highlights several significant economic events over the past three decades, including the Dot-com Bubble, the Great Recession, and the pandemic. While these events created uncertainty at the national and state levels, Laguna Beach Unified School District continued to maintain positive assessed valuation growth throughout each period.



Historical trends provide important perspective as the District plans for both opportunities and changing economic conditions over time.

Major State and Local Factors

Pension Costs

School districts across California continue to allocate a significant portion of their budgets to pension obligations, reflecting the ongoing responsibility to fund long-term retirement benefits for both certificated and classified employees.

CalSTRS Contribution Rate

For 2026-27, CalSTRS staff recommended maintaining the employer contribution rate at **19.10 percent** of creditable compensation for school districts, unchanged from the prior year. Based on the June 30, 2025 actuarial valuation, the system’s funded status improved from 76.7 to 79.3 percent, continuing to trend ahead of the original funding plan projections.

Although the actuarial valuation indicated that contribution rates could be reduced, CalSTRS staff recommended maintaining current contribution levels to support long-term funding stability, strengthen the system’s funded position, and reduce the likelihood of future contribution increases during periods of economic volatility. The CalSTRS Board is scheduled to consider the recommendation at its May 28, 2026 meeting.

CalPERS Contribution Rate

The CalPERS Board approved a 2026-27 employer contribution rate of **26.40 percent** for the Schools Pool, a slight decrease from 26.81 percent in 2025-26. The decrease was primarily driven by strong investment performance during 2024-25, including a 12.0% investment return, along with payroll growth that exceeded actuarial assumptions. These factors contributed to an improvement in the Schools Pool funded status from 69.6 to 74.7 percent.

Current CalPERS projections continue to show gradual rate reductions in future years, assuming investment returns and actuarial assumptions remain consistent and that employee turnover into the lower-cost PEPPRA (Public Employees’ Pension Reform Act) tier continues over time. While these projections assist with multi-year financial planning, future contribution rates remain subject to change based on investment performance, payroll growth, actuarial experience, and broader economic conditions.

Fiscal Year	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Projected Employer Rate	26.40%	26.80%	25.90%	25.10%	24.00%	23.80%

Multi-Year Projections

Multi-Year Projections (MYPs) are required under Assembly Bills 1200 and 2756 to ensure that school districts can demonstrate long-term fiscal solvency. Unlike forecasts, which predict future events, MYPs are based on the mathematical outcomes of current budget decisions using a defined set of assumptions. As key variables such as enrollment, funding levels, or cost trends change over time, projections are expected to adjust accordingly. MYPs serve as a vital tool for strategic planning, enabling district leadership to assess the long-term impact of today's decisions and plan responsibly for the future.

The State of California requires districts to include projections for the current year plus two subsequent fiscal years as part of the budget submission. This multi-year perspective supports better planning around critical financial factors, such as the expiration of one-time grant revenues, deferred expenditures, and anticipated increases in employee compensation or operating costs.

The following MYP confirms that the District is positioned to maintain its required reserves, meet all financial obligations, and sustain operations effectively under its current budget plan.

GENERAL FUND					
	2024-25	2025-26	2026-27	2027-28	2028-29
	Actuals	Estimated	Budget	Projected	Projected
Revenues by Source					
Property Taxes/LCFF/EPA	75,782,036	80,135,488	83,373,272	87,262,314	91,359,685
Federal Revenue	935,994	975,051	976,311	976,311	976,311
State Revenue	6,335,091	8,214,778	6,295,142	6,709,973	6,816,395
Local Revenue	6,299,062	5,247,733	3,962,275	3,884,902	3,737,609
Total Revenues	89,352,183	94,573,050	94,607,000	98,833,500	102,890,000
Expenditures by Object Code					
Certificated Salaries	33,406,073	35,356,832	36,099,187	36,158,261	36,601,061
Classified Salaries	12,936,484	13,222,659	13,584,209	13,699,456	13,633,532
Employee Benefits	20,181,975	21,597,515	21,452,224	21,371,963	21,412,402
Books and Supplies	2,883,249	4,211,224	2,591,976	2,956,873	3,077,609
Contracted Services	14,136,521	16,014,904	14,785,299	15,556,672	15,968,510
Capital Outlay	2,558,620	1,535,578	714,980	999,857	1,036,860
Other Outgo/Indirect Costs	1,355,619	1,553,618	922,125	1,240,418	1,295,026
Other Financing Sources/Uses	2,370,464	13,300,000	6,320,000	3,750,000	5,250,000
Total Expenditures	89,829,005	106,792,330	96,470,000	95,733,500	98,275,000
Beginning Fund Balance:	25,608,150	25,131,328	12,912,048	11,049,048	14,149,048
Ending Fund Balance	25,131,328	12,912,048	11,049,048	14,149,048	18,764,048

Other Funds

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds each offering various detailed funds within them. The broad categories of funds are as follows:

GENERAL FUND

The chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

CAPITAL PROJECT FUNDS

Used to account for the acquisition and/or construction of capital facilities by the District.

PROPRIETARY FUNDS

Include Enterprise Funds and Internal Service Funds.

SPECIAL REVENUE FUNDS

Used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

FIDUCIARY FUNDS

Used to account for assets held in a trustee or agent capacity for others that cannot be used to support the district's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Child Development, Cafeteria Fund, Capital Facility Funds, and Special Reserve Funds. Each of these programs is accounted for as an independent entity and separate from other programs and funds. A brief description of the activities and budget for each of the other funds are on the succeeding pages.

11 Adult Education

12 Child Development

13 Cafeteria

17 Special Reserve Fund for Other Than Capital Outlay

25 Capital Facilities (Developer Fees)

40 Special Reserve for Capital Outlay Projects

Adult Education (Fund 11)

Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs).

Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

Category	2025–26	2026–27	Change (\$)
Revenues	\$141,363	\$144,298	\$2,935
Expenditures	\$170,802	\$144,298	(\$26,504)
Net Increase / (Decrease)	(\$29,439)	\$0	\$29,439
Beginning Fund Balance	\$29,439	\$0	(\$29,439)
Ending Fund Balance	\$0	\$0	\$0

Child Development (Fund 12)

Fund Description

The Child Development Fund is a dedicated fund established to manage the revenues and expenditures related to the operation of child development programs. All funds received by the school district for child development services, as stipulated under the Child Care and Development Services Act (Education Code Section 8200 et seq), are deposited into this fund. The expenses for maintaining and operating these services are paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Program Description

Now entering its third year, Laguna Beach Preschool continues to support the district's whole-child approach by offering a welcoming, play-based environment where early learners build the developmental and pre-academic skills needed for a smooth transition into elementary school.

Located on the El Morro Elementary School campus, the full-day, tuition-based program serves children ages 2.9 to 4 years old and follows the district calendar.

Funding

The primary funding source is parent fees, supplemented by state funding, including Proposition 10 funds administered by First 5 Orange County, which support school readiness and family engagement, and the Early Intervention Preschool Grant, which supports inclusive services for preschool-aged children with exceptional needs.

Category	2025–26	2026–27	Change (\$)
Revenues	\$747,119	\$773,846	\$26,727
Expenditures	\$800,076	\$1,002,389	\$202,313
Net Increase / (Decrease)	(\$52,957)	(\$228,543)	(\$175,586)
Transfers In	\$0	\$120,000	\$120,000
Net Change in Fund Balance	(\$52,957)	(\$108,543)	(\$55,586)
Beginning Fund Balance	\$161,500	\$108,543	(\$52,957)
Ending Fund Balance	\$108,543	\$0	(\$108,543)

Cafeteria (Fund 13)

Fund Description

The Cafeteria Fund accumulates financial transactions associated with the district's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack, and lunch programs in the district's schools, catering services for district meetings and other activities, and vending machine operations.

Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines.

Funding

In Fiscal Year 2022–23, California became the first state to implement a Universal Meals Program, ensuring that all public school students have access to free breakfast and lunch each school day. This initiative builds upon the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP), eliminating cost barriers and supporting student wellness and academic success.

Laguna Beach Unified School District participates in the Universal Meals Program by offering nutritious breakfast and lunch to all students, regardless of income eligibility. The program aims to increase access to healthy meals, reduce food insecurity, and enhance student readiness to learn.

Program revenues are primarily derived from federal and state meal reimbursements, with additional income from adult meal sales and occasional catering events. These funds support the cost of food, staffing, equipment, and compliance with state and federal nutrition guidelines.

Category	2025–26	2026–27	Change (\$)
Revenues	\$1,202,784	\$1,272,651	\$69,867
Expenditures	\$1,605,023	\$1,731,054	\$126,031
Net Increase / (Decrease)	(\$402,239)	(\$458,403)	(\$56,164)
Transfers In	\$200,000	\$400,000	\$200,000
Net Change in Fund Balance	(\$202,239)	(\$58,403)	\$143,836
Beginning Fund Balance	\$274,405	\$72,166	(\$202,239)
Ending Fund Balance	\$72,166	\$13,763	(\$58,403)

Special Reserve for Other Than Capital Outlay Projects (Fund 17)

Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17) is authorized under Education Code Section 42840 and is used to accumulate funds for general operating purposes other than capital outlay. This fund allows the district to set aside resources for future needs, providing financial stability and flexibility in support of long-term planning.

Per Education Code Section 42842, amounts in Fund 17 must be formally transferred to the General Fund or another appropriate fund before expenditures can occur. This ensures proper oversight and compliance with state accounting requirements. For purposes of the audited financial statements, Fund 17 may be reported either separately or combined with the General Fund, depending on the structure of the district’s financial reporting.

A reserve for the Community Funded Differential is established to reflect the difference between annual property tax revenue and the Local Control Funding Formula (LCFF) target. This reserve is maintained to preserve funding stability in basic aid status and to support continuity of programs and services in the event of revenue fluctuations or changes in state funding formulas.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

Category	2025–26	2026–27	Change (\$)
Revenues	\$920,295	\$759,490	(\$160,805)
Expenditures	\$0	\$0	\$0
Net Increase / (Decrease)	\$920,295	\$759,490	(\$160,805)
Beginning Fund Balance	\$22,990,454	\$23,910,749	\$920,295
Ending Fund Balance	\$23,910,749	\$24,670,239	\$759,490

Capital Facilities (Fund 25)

Fund Description

The Capital Facilities Fund (Fund 25) is used to account for revenues collected as mitigation fees from developers, property owners, or other entities as a condition of approving new development or additions to existing property. These fees are authorized under Education Code Section 17620 and Government Code Sections 65995–65998, and may also be established through local government ordinances or private agreements. All funds in this account are restricted and must be used for the construction, reconstruction, or expansion of school facilities to accommodate enrollment growth resulting from new development.

Program Description

This fund supports capital outlay projects required due to the impact of new residential and commercial development within the district’s boundaries. Expenditures are restricted to purposes aligned with developer fee statutes and may include planning, site acquisition, construction, reconstruction, and modernization of facilities needed to serve additional students generated by development. Funds may not be used for routine maintenance or general operating costs.

Funding

Developer fee rates have remained unchanged since 2001 and are currently set at \$2.05 per square foot for qualifying residential construction and \$0.33 per square foot for commercial construction. Projects under 500 square feet are exempt from fee collection, in accordance with Education Code provisions.

The district does not currently project any large-scale developments, and as such, fee revenue projections are conservative. Interest income is estimated based on the average fund balance and anticipated investment yields over the next twelve months.

Category	2025–26	2026–27	Change (\$)
Revenues	\$159,010	\$173,265	\$14,255
Expenditures	\$323,120	\$241,755	(\$81,365)
Net Increase / (Decrease)	(\$164,110)	(\$68,490)	\$95,620
Beginning Fund Balance	\$249,268	\$85,158	(\$164,110)
Ending Fund Balance	\$85,158	\$16,668	(\$68,490)

Special Reserve for Capital Outlay Projects (Fund 40)

Fund Description

The Special Reserve Fund for Capital Outlay Projects (Fund 40) is used to accumulate monies for capital outlay purposes not otherwise restricted to other capital project funds (such as Funds 21, 25, 30, 35, or 49), in accordance with Education Code Section 42840. Revenues deposited into this fund may include transfers from the General Fund, interest earnings, and proceeds from the sale or lease-with-option-to-purchase of real property (Ed Code § 17462). Rentals or leases of district property may also be deposited into this fund when specifically authorized by the Governing Board (Ed Code § 41003).

All expenditures from Fund 40 must be for capital outlay, with proceeds from property transactions also allowable for maintenance and renovation of school sites. The District maintains the following sub-funds within Fund 40 to account for designated reserves:

- **Sub-fund 4040** – Facility Repair and Replacement Program (FRRP): Supports long-term maintenance and lifecycle replacement of building systems based on facility needs.
- **Sub-fund 4041** – Vista Aliso Property Reserve: Established in connection with the District’s repurchase agreement related to the Vista Aliso property.
- **Sub-fund 4042** – Capital Improvement Plan (CIP) Reserve: Designated for facility enhancements that go beyond core maintenance needs.

Program Description

Fund 40 supports the District’s long-term facility goals through the implementation of the Ten-Year Facilities Master Plan (FMP). Projects supported by Fund 40 typically include major infrastructure upgrades, modernization of learning environments, HVAC systems, roofing, and other investments that extend the useful life of district facilities. The CIP Reserve (Sub-fund 4042) is specifically focused on enhancing facilities to support enrollment growth and evolving instructional programs, while maintaining flexibility to respond to emerging capital needs.

Funding

Fund 40 is funded through a combination of General Fund transfers and interest earnings. The fund does not rely on bond proceeds or developer fees, and instead provides a flexible, locally controlled source of funding for strategic capital investments.

Special Reserve for Capital Outlay Projects (Fund 40)

4040 – Facility Repair & Replacement Program (FRRP)

Category	2025–26	2026–27	Change (\$)
Revenues	\$60,650	\$42,810	(\$17,840)
Expenditures	\$1,900,074	\$0	(\$1,900,074)
Net (before transfers)	(\$1,839,424)	\$42,810	\$1,882,234
Transfers In	\$900,000	\$0	(\$900,000)
Net Change in Fund Balance	(\$939,424)	\$42,810	\$982,234
Beginning Fund Balance	\$960,778	\$21,354	(\$939,424)
Ending Fund Balance	\$21,354	\$64,164	\$42,810

4041 – Vista Aliso Property Reserve

Category	2025–26	2026–27	Change (\$)
Revenues	\$179,105	\$178,340	(\$765)
Expenditures	\$0	\$0	\$0
Net (before transfers)	\$179,105	\$178,340	(\$765)
Transfers In	\$0	\$0	\$0
Net Change in Fund Balance	\$179,105	\$178,340	(\$765)
Beginning Fund Balance	\$4,472,906	\$4,652,011	\$179,105
Ending Fund Balance	\$4,652,011	\$4,830,351	\$178,340

4042 – Capital Improvement Plan (CIP)

Category	2025–26	2026–27	Change (\$)
Revenues	\$230,540	\$199,674	(\$30,866)
Expenditures	\$1,812,527	\$21,049,010	\$19,236,483
Net (before transfers)	(\$1,581,987)	(\$20,849,336)	(\$19,267,349)
Transfers In	\$12,200,000	\$5,800,000	(\$6,400,000)
Net Change in Fund Balance	\$10,618,013	(\$15,049,336)	(\$25,667,349)
Beginning Fund Balance	\$4,446,323	\$15,064,336	\$10,618,013
Ending Fund Balance	\$15,064,336	\$15,000	(\$15,049,336)

A major CIP project is the modernization of the Laguna Beach High School pool facility, which also serves as the community pool. More than 30 years old, the facility requires significant infrastructure and safety improvements. Construction is scheduled from June 2026 through May 2027, and funds have been budgeted within the CIP Reserve to support this major capital project.

All Funds Summary

The table below shows all of the District's funds, including the General Fund, special revenue funds, and capital project funds. Each fund serves a specific purpose and follows state and federal guidelines. This summary helps provide a clear picture of how the District manages its resources across different areas.

	General	Adult Education	Child Development	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Also Property Reserve	Capital Improvement (CIP)	All Funds
	01 0101	11 1111	12 1212	13 1313	17 1717	25 2525	40 Special Reserves-Facilities			
							4040	4041	4042	
Revenue										
Property Taxes/LCFF/EPA	83,373,272	-	-	-	-	-	-	-	-	83,373,272
Federal Revenue	976,311	-	-	293,300	-	-	-	-	-	1,269,611
State Revenue	6,295,142	142,883	124,921	957,201	-	-	-	-	-	7,520,147
Local Revenue	3,962,275	1,415	648,925	22,150	759,490	173,265	42,810	178,340	199,674	5,988,344
Total Revenue	94,607,000	144,298	773,846	1,272,651	759,490	173,265	42,810	178,340	199,674	98,151,374
Expenditures										
Certificated Salaries	36,099,187	34,524	-	-	-	-	-	-	-	36,133,711
Classified Salaries	13,584,209	-	612,038	777,592	-	-	-	-	-	14,973,839
Employee Benefits	21,452,224	7,428	291,075	269,049	-	-	-	-	-	22,019,776
Books and Supplies	2,591,976	2,346	13,600	550,000	-	-	-	-	-	3,157,922
Contracted Services	14,785,299	95,000	11,641	29,153	-	-	-	-	-	14,921,093
Capital Outlay	714,980	-	-	-	-	241,755	-	-	21,049,010	22,005,745
Other Outgo	922,125	5,000	74,035	105,260	-	-	-	-	-	1,106,420
Total Expenditures	90,150,000	144,298	1,002,389	1,731,054	-	241,755	-	-	21,049,010	114,318,506
Revenue less Expenditures	4,457,000	-	(228,543)	(458,403)	759,490	(68,490)	42,810	178,340	(20,849,336)	(16,167,132)
Other Financing Sources										
Interfund Transfers IN	-	-	120,000	400,000	-	-	-	-	5,800,000	6,320,000
Interfund Transfers OUT	(6,320,000)	-	-	-	-	-	-	-	-	(6,320,000)
Total Net Transfers	(6,320,000)	-	120,000	400,000	-	-	-	-	5,800,000	-
Net Change in Fund Balance	(1,863,000)	-	(108,543)	(58,403)	759,490	(68,490)	42,810	178,340	(15,049,336)	(16,167,132)
Beginning Fund Balance	12,912,048	-	108,543	72,166	23,910,749	85,158	21,354	4,652,011	15,064,336	56,826,365
Ending Fund Balance	11,049,048	-	-	13,763	24,670,239	16,668	64,164	4,830,351	15,000	40,659,233
Reserves										
Nonspendable	50,000	-	-	-	-	-	-	-	-	50,000
Restricted	3,258,490	-	-	13,763	-	16,668	-	-	-	3,288,921
Committed	177,037	-	-	-	24,670,239	-	64,164	4,830,351	15,000	29,756,791
Assigned	2,733,521	-	-	-	-	-	-	-	-	2,733,521
Unassigned	4,830,000	-	-	-	-	-	-	-	-	4,830,000
Total Reserves	11,049,048	-	-	13,763	24,670,239	16,668	64,164	4,830,351	15,000	40,659,233



Informational Section

Multi-Year Financial Assumptions

Financial Planning Factors

The annual budget incorporates economic and financial assumptions that reflect the best information then available. Such assumptions are updated during the budget process, but actual economic and financial conditions may differ materially from those assumed. The annual budget may be modified during the course of the fiscal year to reflect updated economic and financial information. Financial planning factors were gathered from various credible sources along with the common guidance from the Orange Department of Education and School Services of California.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards.

Key planning factors that were incorporated into the preparation of this budget include the following:

LCFF Revenue Sources/Property Tax By Object Code					
Revenue Source	2024-25	2025-26	2026-27	2027-28	2028-29
State Aid (Object Code 8011)	\$548,204	\$ 548,204	\$548,204	\$548,204	\$548,204
EPA (Object 8012)	\$469,798	\$ 450,284	\$444,368	\$437,080	\$431,516
Property Taxes (Object 8021 to 8096)	\$74,764,034	\$79,137,000	\$82,380,700	\$86,277,030	\$90,379,965
Total LCFF Sources/Property Tax:	\$75,782,036	\$ 80,135,488	\$83,373,272	\$87,262,314	\$91,359,685
Year-over-Year Percentage Change		5.74%	4.04%	4.66%	4.70%

OTHER PLANNING FACTORS					
Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California CPI (Based on initial January 2026 estimates)	2.86%	3.37%	3.08%	2.75%	2.68%
California Lottery	Unrestricted per ADA	\$195	\$190	\$190	\$190
	Restricted per ADA	\$88	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.41	\$41.74
	Grades 9-12 per ADA	\$73.62	\$76.48	\$79.27	\$81.89
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	26.81%	26.40%	26.80%	25.90%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%
Unemployment Insurance Rate	0.05%	0.05%	0.05%	0.05%	0.05%
Workers' Compensation Insurance Rate	1.003%	0.903%	0.914%	1.000%	1.000%

RESERVE FOR ONGOING & MAJOR MAINTENANCE/ROUTINE RESTRICTED MAINTENANCE ACCOUNT (OMMA/RRMA)	
3%	State Minimum Reserve Level Requirements
3%	Total Reserve Requirement

RESERVE FOR ECONOMIC UNCERTAINTIES (REU)	
3%	State Minimum Reserve Level Requirements
2%	Local Requirement under Policy 3100: Financial Reserves
5%	Total Reserve Requirement

State-Required Financial Reports

Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for the development of a model accounting and budget structure.

The Standardized Account Code Structure (SACS) Web financial reporting system facilitates the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE).

School districts, county offices of education, and certain joint powers agencies (JPAs) use a chart of accounts that corresponds to the standardized account code structure (SACS). This is an account string containing various coded fields. The fields are used in combination to classify revenues, expenditures, and balance sheet accounts to determine and report the entity's financial position and results of operations. For each field, there is a defined set of accounts necessary to group transactions according to the classification designated for that field.

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Reduce the administrative burden on school districts in preparing required financial reports.
- Meet federal compliance guidelines and increase the opportunities for California to receive federal funding for education programs.
- Ensure that school districts and county offices of education comply with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Create a logical framework that can be used to determine where education funds come from and how they are used.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.

The reports submitted in this section are in the required SACS format.

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	80,135,488.00	0.00	80,135,488.00	83,373,272.00	0.00	83,373,272.00	4.0%
2) Federal Revenue		8100-8299	0.00	975,051.00	975,051.00	0.00	976,311.00	976,311.00	0.1%
3) Other State Revenue		8300-8599	1,730,855.00	6,483,923.00	8,214,778.00	1,704,362.00	4,590,780.00	6,295,142.00	-23.4%
4) Other Local Revenue		8600-8799	2,893,071.00	2,354,662.00	5,247,733.00	1,877,941.00	2,084,334.00	3,962,275.00	-24.5%
5) TOTAL, REVENUES			84,759,414.00	9,813,636.00	94,573,050.00	86,955,575.00	7,651,425.00	94,607,000.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,253,795.00	5,103,037.00	35,356,832.00	31,157,979.00	4,941,208.00	36,099,187.00	2.1%
2) Classified Salaries		2000-2999	9,951,943.00	3,270,716.00	13,222,659.00	10,006,454.00	3,577,755.00	13,584,209.00	2.7%
3) Employee Benefits		3000-3999	15,283,119.00	6,314,396.00	21,597,515.00	15,134,193.00	6,318,031.00	21,452,224.00	-0.7%
4) Books and Supplies		4000-4999	3,298,653.00	912,571.00	4,211,224.00	1,873,512.00	718,464.00	2,591,976.00	-38.5%
5) Services and Other Operating Expenditures		5000-5999	10,552,003.00	5,462,901.00	16,014,904.00	10,084,526.00	4,700,773.00	14,785,299.00	-7.7%
6) Capital Outlay		6000-6999	774,022.00	761,556.00	1,535,578.00	60,160.00	654,820.00	714,980.00	-53.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,328.00	1,458,290.00	1,558,618.00	86,613.00	1,019,807.00	1,106,420.00	-29.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,235.00)	5,235.00	(5,000.00)	(185,250.00)	955.00	(184,295.00)	3,585.9%
9) TOTAL, EXPENDITURES			70,203,628.00	23,288,702.00	93,492,330.00	68,218,187.00	21,931,813.00	90,150,000.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,555,786.00	(13,475,066.00)	1,080,720.00	18,737,388.00	(14,280,388.00)	4,457,000.00	312.4%
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	13,300,000.00	0.00	13,300,000.00	6,320,000.00	0.00	6,320,000.00	-52.5%
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	(13,218,111.00)	13,218,111.00	0.00	(13,388,029.00)	13,388,029.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,518,111.00)	13,218,111.00	(13,300,000.00)	(19,708,029.00)	13,388,029.00	(6,320,000.00)	-52.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(11,962,325.00)	(256,955.00)	(12,219,280.00)	(970,641.00)	(892,359.00)	(1,863,000.00)	-84.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
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)			20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
2) Ending Balance, June 30 (E + F1e)			8,761,199.00	4,150,849.00	12,912,048.00	7,790,558.00	3,258,490.00	11,049,048.00	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	4,150,849.00	4,150,849.00	0.00	3,258,490.00	3,258,490.00	-21.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	593,593.00	0.00	593,593.00	177,037.00	0.00	177,037.00	-70.2%
d) Assigned									
Other Assignments		9780	2,777,606.00	0.00	2,777,606.00	2,733,521.00	0.00	2,733,521.00	-1.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,340,000.00	0.00	5,340,000.00	4,830,000.00	0.00	4,830,000.00	-9.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

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)	
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	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	450,284.00	0.00	450,284.00	444,368.00	0.00	444,368.00	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	269,070.00	0.00	269,070.00	275,000.00	0.00	275,000.00	2.2%
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	75,260,298.00	0.00	75,260,298.00	78,279,000.00	0.00	78,279,000.00	4.0%
Unsecured Roll Taxes		8042	2,390,000.00	0.00	2,390,000.00	2,517,700.00	0.00	2,517,700.00	5.3%
Prior Years' Taxes		8043	1,228,029.00	0.00	1,228,029.00	1,309,000.00	0.00	1,309,000.00	6.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,145,885.00	0.00	80,145,885.00	83,373,272.00	0.00	83,373,272.00	4.0%
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	(10,397.00)	0.00	(10,397.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			80,135,488.00	0.00	80,135,488.00	83,373,272.00	0.00	83,373,272.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	445,557.00	445,557.00	0.00	445,557.00	445,557.00	0.0%
Special Education Discretionary Grants		8182	0.00	41,736.00	41,736.00	0.00	41,736.00	41,736.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		297,841.00	297,841.00		297,841.00	297,841.00	0.0%
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		58,315.00	58,315.00		58,315.00	58,315.00	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)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		19,552.00	19,552.00		18,812.00	18,812.00	-3.8%
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	112,050.00	112,050.00	0.00	114,050.00	114,050.00	1.8%
TOTAL, FEDERAL REVENUE			0.00	975,051.00	975,051.00	0.00	976,311.00	976,311.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	114,437.00	0.00	114,437.00	113,569.00	0.00	113,569.00	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	399,500.00	163,000.00	562,500.00	351,885.00	153,270.00	505,155.00	-10.2%
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	672,642.00	672,642.00	0.00	0.00	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		337,561.00	337,561.00		287,561.00	287,561.00	-14.8%
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		276,574.00	276,574.00		175,000.00	175,000.00	-36.7%
Arts and Music in Schools (Prop 28)	6770	8590		320,171.00	320,171.00		281,550.00	281,550.00	-12.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,216,918.00	4,713,975.00	5,930,893.00	1,238,908.00	3,693,399.00	4,932,307.00	-16.8%
TOTAL, OTHER STATE REVENUE			1,730,855.00	6,483,923.00	8,214,778.00	1,704,362.00	4,590,780.00	6,295,142.00	-23.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,460.00	0.00	3,460.00	3,326.00	0.00	3,326.00	-3.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	985,705.00	0.00	985,705.00	491,625.00	0.00	491,625.00	-50.1%
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	340,000.00	0.00	340,000.00	325,000.00	0.00	325,000.00	-4.4%
Interagency Services		8677	0.00	12,116.00	12,116.00	0.00	12,116.00	12,116.00	0.0%
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	1,372,293.00	270,328.00	1,642,621.00	866,358.00	0.00	866,358.00	-47.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	191,613.00	0.00	191,613.00	191,632.00	0.00	191,632.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,072,218.00	2,072,218.00		2,072,218.00	2,072,218.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			2,893,071.00	2,354,662.00	5,247,733.00	1,877,941.00	2,084,334.00	3,962,275.00	-24.5%
TOTAL, REVENUES			84,759,414.00	9,813,636.00	94,573,050.00	86,955,575.00	7,651,425.00	94,607,000.00	0.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,832,471.00	3,110,143.00	26,942,614.00	24,371,275.00	3,326,308.00	27,697,583.00	2.8%
Certificated Pupil Support Salaries		1200	2,930,944.00	1,317,869.00	4,248,813.00	3,315,098.00	966,680.00	4,281,778.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,487,114.00	466,695.00	3,953,809.00	3,468,106.00	457,077.00	3,925,183.00	-0.7%
Other Certificated Salaries		1900	3,266.00	208,330.00	211,596.00	3,500.00	191,143.00	194,643.00	-8.0%
TOTAL, CERTIFICATED SALARIES			30,253,795.00	5,103,037.00	35,356,832.00	31,157,979.00	4,941,208.00	36,099,187.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,328,962.00	1,901,252.00	4,230,214.00	2,366,111.00	2,070,436.00	4,436,547.00	4.9%
Classified Support Salaries		2200	1,992,412.00	796,775.00	2,789,187.00	2,018,243.00	915,953.00	2,934,196.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	2,024,908.00	189,423.00	2,214,331.00	1,954,183.00	189,423.00	2,143,606.00	-3.2%
Clerical, Technical and Office Salaries		2400	2,740,716.00	230,828.00	2,971,544.00	2,775,149.00	251,631.00	3,026,780.00	1.9%
Other Classified Salaries		2900	864,945.00	152,438.00	1,017,383.00	892,768.00	150,312.00	1,043,080.00	2.5%
TOTAL, CLASSIFIED SALARIES			9,951,943.00	3,270,716.00	13,222,659.00	10,006,454.00	3,577,755.00	13,584,209.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,731,284.00	4,212,410.00	9,943,694.00	5,821,666.00	4,207,073.00	10,028,739.00	0.9%
PERS		3201-3202	2,224,488.00	800,407.00	3,024,895.00	2,368,669.00	781,034.00	3,149,703.00	4.1%
OASDI/Medicare/Alternative		3301-3302	1,164,900.00	314,797.00	1,479,697.00	1,221,125.00	315,168.00	1,536,293.00	3.8%
Health and Welfare Benefits		3401-3402	5,023,821.00	906,179.00	5,930,000.00	4,567,496.00	932,504.00	5,500,000.00	-7.3%
Unemployment Insurance		3501-3502	20,223.00	4,745.00	24,968.00	22,046.00	4,957.00	27,003.00	8.2%
Workers' Compensation		3601-3602	362,775.00	75,858.00	438,633.00	377,563.00	77,295.00	454,858.00	3.7%
OPEB, Allocated		3701-3702	265,000.00	0.00	265,000.00	265,000.00	0.00	265,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	490,628.00	0.00	490,628.00	490,628.00	0.00	490,628.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,283,119.00	6,314,396.00	21,597,515.00	15,134,193.00	6,318,031.00	21,452,224.00	-0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	291,345.00	74,489.00	365,834.00	351,885.00	0.00	351,885.00	-3.8%
Books and Other Reference Materials		4200	51,235.00	0.00	51,235.00	55,887.00	0.00	55,887.00	9.1%
Materials and Supplies		4300	2,616,646.00	677,244.00	3,293,890.00	1,266,936.00	685,920.00	1,952,856.00	-40.7%
Noncapitalized Equipment		4400	339,427.00	160,838.00	500,265.00	198,804.00	32,544.00	231,348.00	-53.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,298,653.00	912,571.00	4,211,224.00	1,873,512.00	718,464.00	2,591,976.00	-38.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,799,116.00	1,174,627.00	3,973,743.00	2,978,118.00	1,176,747.00	4,154,865.00	4.6%
Travel and Conferences		5200	379,917.00	125,828.00	505,745.00	257,417.00	55,575.00	312,992.00	-38.1%
Dues and Memberships		5300	66,508.00	8,088.00	74,596.00	70,230.00	8,112.00	78,342.00	5.0%
Insurance		5400 - 5499	441,535.00	0.00	441,535.00	562,170.00	0.00	562,170.00	27.3%
Operations and Housekeeping Services		5500	1,047,892.00	80,000.00	1,127,892.00	1,099,340.00	10,000.00	1,109,340.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	897,730.00	1,212,371.00	2,110,101.00	839,600.00	747,540.00	1,587,140.00	-24.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,760.00	0.00	2,760.00	2,760.00	0.00	2,760.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,661,243.00	2,861,687.00	7,522,930.00	4,010,545.00	2,702,499.00	6,713,044.00	-10.8%
Communications		5900	255,302.00	300.00	255,602.00	264,346.00	300.00	264,646.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,552,003.00	5,462,901.00	16,014,904.00	10,084,526.00	4,700,773.00	14,785,299.00	-7.7%
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			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)	
Land Improvements		6170	0.00	198,680.00	198,680.00	0.00	98,680.00	98,680.00	-50.3%
Buildings and Improvements of Buildings		6200	35,402.00	276,979.00	312,381.00	0.00	237,350.00	237,350.00	-24.0%
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	738,620.00	285,897.00	1,024,517.00	60,160.00	318,790.00	378,950.00	-63.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			774,022.00	761,556.00	1,535,578.00	60,160.00	654,820.00	714,980.00	-53.4%
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	680,648.00	680,648.00	0.00	879,807.00	879,807.00	29.3%
Payments to County Offices		7142	96,660.00	105,000.00	201,660.00	82,945.00	140,000.00	222,945.00	10.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	672,642.00	672,642.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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	754.00	0.00	754.00	309.00	0.00	309.00	-59.0%
Other Debt Service - Principal		7439	2,914.00	0.00	2,914.00	3,359.00	0.00	3,359.00	15.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,328.00	1,458,290.00	1,558,618.00	86,613.00	1,019,807.00	1,106,420.00	-29.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,235.00)	5,235.00	0.00	(955.00)	955.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,000.00)	0.00	(5,000.00)	(184,295.00)	0.00	(184,295.00)	3,585.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,235.00)	5,235.00	(5,000.00)	(185,250.00)	955.00	(184,295.00)	3,585.9%
TOTAL, EXPENDITURES			70,203,628.00	23,288,702.00	93,492,330.00	68,218,187.00	21,931,813.00	90,150,000.00	-3.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	120,000.00	0.00	120,000.00	New
To: Special Reserve Fund		7612	13,100,000.00	0.00	13,100,000.00	5,800,000.00	0.00	5,800,000.00	-55.7%
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	200,000.00	0.00	200,000.00	400,000.00	0.00	400,000.00	100.0%
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			13,300,000.00	0.00	13,300,000.00	6,320,000.00	0.00	6,320,000.00	-52.5%
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	(13,218,111.00)	13,218,111.00	0.00	(13,388,029.00)	13,388,029.00	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			(13,218,111.00)	13,218,111.00	0.00	(13,388,029.00)	13,388,029.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,518,111.00)	13,218,111.00	(13,300,000.00)	(19,708,029.00)	13,388,029.00	(6,320,000.00)	-52.5%

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	80,135,488.00	0.00	80,135,488.00	83,373,272.00	0.00	83,373,272.00	4.0%
2) Federal Revenue		8100-8299	0.00	975,051.00	975,051.00	0.00	976,311.00	976,311.00	0.1%
3) Other State Revenue		8300-8599	1,730,855.00	6,483,923.00	8,214,778.00	1,704,362.00	4,590,780.00	6,295,142.00	-23.4%
4) Other Local Revenue		8600-8799	2,893,071.00	2,354,662.00	5,247,733.00	1,877,941.00	2,084,334.00	3,962,275.00	-24.5%
5) TOTAL, REVENUES			84,759,414.00	9,813,636.00	94,573,050.00	86,955,575.00	7,651,425.00	94,607,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	39,396,670.00	14,585,904.00	53,982,574.00	38,189,925.00	14,540,092.00	52,730,017.00	-2.3%
2) Instruction - Related Services		2000-2999	7,291,655.00	1,389,513.00	8,681,168.00	6,720,284.00	1,351,562.00	8,071,846.00	-7.0%
3) Pupil Services		3000-3999	7,763,102.00	2,226,987.00	9,990,089.00	8,379,578.00	1,913,030.00	10,292,608.00	3.0%
4) Ancillary Services		4000-4999	2,363,257.00	0.00	2,363,257.00	2,297,914.00	0.00	2,297,914.00	-2.8%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,739,225.00	5,235.00	8,744,460.00	8,504,325.00	955.00	8,505,280.00	-2.7%
8) Plant Services		8000-8999	4,549,391.00	3,622,773.00	8,172,164.00	4,039,548.00	3,106,367.00	7,145,915.00	-12.6%
9) Other Outgo		9000-9999	100,328.00	1,458,290.00	1,558,618.00	86,613.00	1,019,807.00	1,106,420.00	-29.0%
10) TOTAL, EXPENDITURES			70,203,628.00	23,288,702.00	93,492,330.00	68,218,187.00	21,931,813.00	90,150,000.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,555,786.00	(13,475,066.00)	1,080,720.00	18,737,388.00	(14,280,388.00)	4,457,000.00	312.4%
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	13,300,000.00	0.00	13,300,000.00	6,320,000.00	0.00	6,320,000.00	-52.5%
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	(13,218,111.00)	13,218,111.00	0.00	(13,388,029.00)	13,388,029.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,518,111.00)	13,218,111.00	(13,300,000.00)	(19,708,029.00)	13,388,029.00	(6,320,000.00)	-52.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,962,325.00)	(256,955.00)	(12,219,280.00)	(970,641.00)	(892,359.00)	(1,863,000.00)	-84.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
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)			20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,723,524.00	4,407,804.00	25,131,328.00	8,761,199.00	4,150,849.00	12,912,048.00	-48.6%
2) Ending Balance, June 30 (E + F1e)			8,761,199.00	4,150,849.00	12,912,048.00	7,790,558.00	3,258,490.00	11,049,048.00	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	4,150,849.00	4,150,849.00	0.00	3,258,490.00	3,258,490.00	-21.5%
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	593,593.00	0.00	593,593.00	177,037.00	0.00	177,037.00	-70.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,777,606.00	0.00	2,777,606.00	2,733,521.00	0.00	2,733,521.00	-1.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,340,000.00	0.00	5,340,000.00	4,830,000.00	0.00	4,830,000.00	-9.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	304,437.00	219,998.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	320,171.00	0.00
7435	Learning Recovery Emergency Block Grant	40,749.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,110,000.00	2,850,000.00
9010	Other Restricted Local	375,492.00	188,492.00
Total, Restricted Balance		4,150,849.00	3,258,490.00

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	175,139.41	201,069.00	14.8%
5) TOTAL, REVENUES			175,139.41	201,069.00	14.8%
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	30,435.16	35,000.00	15.0%
5) Services and Other Operating Expenditures		5000-5999	133,583.97	153,031.00	14.6%
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			164,019.13	188,031.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,120.28	13,038.00	17.2%
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)			11,120.28	13,038.00	17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,457.16	229,737.44	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,457.16	229,737.44	5.2%
d) Other Restatements		9795	160.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,617.16	229,737.44	5.1%
2) Ending Balance, June 30 (E + F1e)			229,737.44	242,775.44	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	229,737.44	242,775.44	5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	229,242.44		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	115.00		
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	380.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			229,737.44		
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)			229,737.44		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	170,074.85	195,586.00	15.0%
Interest		8660	1,097.95	1,318.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,966.61	4,165.00	5.0%
TOTAL, REVENUES			175,139.41	201,069.00	14.8%
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	30,435.16	35,000.00	15.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,435.16	35,000.00	15.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	11,806.56	12,987.00	10.0%
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	121,777.41	140,044.00	15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,583.97	153,031.00	14.6%
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			164,019.13	188,031.00	14.6%
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	175,139.41	201,069.00	14.8%
5) TOTAL, REVENUES			175,139.41	201,069.00	14.8%
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		164,019.13	188,031.00	14.6%
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			164,019.13	188,031.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,120.28	13,038.00	17.2%
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)			11,120.28	13,038.00	17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,457.16	229,737.44	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,457.16	229,737.44	5.2%
d) Other Restatements		9795	160.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,617.16	229,737.44	5.1%
2) Ending Balance, June 30 (E + F1e)			229,737.44	242,775.44	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	229,737.44	242,775.44	5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	229,737.44	242,775.44
Total, Restricted Balance		229,737.44	242,775.44

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	139,518.00	142,883.00	2.4%
4) Other Local Revenue		8600-8799	1,845.00	1,415.00	-23.3%
5) TOTAL, REVENUES			141,363.00	144,298.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	34,360.00	34,524.00	0.5%
2) Classified Salaries		2000-2999	860.00	0.00	-100.0%
3) Employee Benefits		3000-3999	7,575.00	7,428.00	-1.9%
4) Books and Supplies		4000-4999	1,545.00	2,346.00	51.8%
5) Services and Other Operating Expenditures		5000-5999	121,462.00	95,000.00	-21.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,000.00	5,000.00	0.0%
9) TOTAL, EXPENDITURES			170,802.00	144,298.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,439.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,439.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,439.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,439.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,439.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	139,518.00	142,883.00	2.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			139,518.00	142,883.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,845.00	1,415.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,845.00	1,415.00	-23.3%
TOTAL, REVENUES			141,363.00	144,298.00	2.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	34,360.00	34,524.00	0.5%
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			34,360.00	34,524.00	0.5%
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	860.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			860.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,728.00	6,594.00	-2.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	511.00	501.00	-2.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	17.00	-5.6%
Workers' Compensation		3601-3602	318.00	316.00	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,575.00	7,428.00	-1.9%
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	1,545.00	2,346.00	51.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,545.00	2,346.00	51.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,462.00	45,000.00	119.9%
Travel and Conferences		5200	1,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	50,000.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,462.00	95,000.00	-21.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,000.00	5,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	5,000.00	0.0%
TOTAL, EXPENDITURES			170,802.00	144,298.00	-15.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	139,518.00	142,883.00	2.4%
4) Other Local Revenue		8600-8799	1,845.00	1,415.00	-23.3%
5) TOTAL, REVENUES			141,363.00	144,298.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		123,007.00	97,346.00	-20.9%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		42,795.00	41,952.00	-2.0%
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		5,000.00	5,000.00	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			170,802.00	144,298.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,439.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,439.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,439.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,439.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,439.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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
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	133,459.00	124,921.00	-6.4%
4) Other Local Revenue		8600-8799	613,660.00	648,925.00	5.7%
5) TOTAL, REVENUES			747,119.00	773,846.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,532.00	612,038.00	16.0%
3) Employee Benefits		3000-3999	260,853.00	291,075.00	11.6%
4) Books and Supplies		4000-4999	8,000.00	13,600.00	70.0%
5) Services and Other Operating Expenditures		5000-5999	3,691.00	11,641.00	215.4%
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	74,035.00	New
9) TOTAL, EXPENDITURES			800,076.00	1,002,389.00	25.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,957.00)	(228,543.00)	331.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	120,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	120,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,957.00)	(108,543.00)	105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,500.00	108,543.00	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,500.00	108,543.00	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,500.00	108,543.00	-32.8%
2) Ending Balance, June 30 (E + F1e)			108,543.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,543.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	133,459.00	124,921.00	-6.4%
TOTAL, OTHER STATE REVENUE			133,459.00	124,921.00	-6.4%
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	7,660.00	7,425.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	606,000.00	641,500.00	5.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			613,660.00	648,925.00	5.7%
TOTAL, REVENUES			747,119.00	773,846.00	3.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	394,177.00	362,451.00	-8.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,983.00	221,215.00	114.8%
Clerical, Technical and Office Salaries		2400	30,372.00	28,372.00	-6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			527,532.00	612,038.00	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,381.00	66,562.00	57.1%
PERS		3201-3202	70,661.00	69,874.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	23,381.00	25,215.00	7.8%
Health and Welfare Benefits		3401-3402	119,597.00	123,547.00	3.3%
Unemployment Insurance		3501-3502	243.00	290.00	19.3%
Workers' Compensation		3601-3602	4,590.00	5,587.00	21.7%
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			260,853.00	291,075.00	11.6%
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	7,000.00	12,600.00	80.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,000.00	13,600.00	70.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	5,600.00	460.0%
Dues and Memberships		5300	1,691.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,541.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	4,500.00	350.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,691.00	11,641.00	215.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	74,035.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	74,035.00	New
TOTAL, EXPENDITURES			800,076.00	1,002,389.00	25.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	120,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	120,000.00	New
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	120,000.00	New

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	133,459.00	124,921.00	-6.4%
4) Other Local Revenue		8600-8799	613,660.00	648,925.00	5.7%
5) TOTAL, REVENUES			747,119.00	773,846.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		133,459.00	290,195.00	117.4%
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		666,617.00	638,159.00	-4.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	74,035.00	New
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			800,076.00	1,002,389.00	25.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,957.00)	(228,543.00)	331.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	120,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	120,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,957.00)	(108,543.00)	105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,500.00	108,543.00	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,500.00	108,543.00	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,500.00	108,543.00	-32.8%
2) Ending Balance, June 30 (E + F1e)			108,543.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,543.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	108,543.00	0.00
Total, Restricted Balance		108,543.00	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	281,000.00	293,300.00	4.4%
3) Other State Revenue		8300-8599	902,000.00	957,201.00	6.1%
4) Other Local Revenue		8600-8799	19,784.00	22,150.00	12.0%
5) TOTAL, REVENUES			1,202,784.00	1,272,651.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	712,181.00	777,592.00	9.2%
3) Employee Benefits		3000-3999	246,721.00	269,049.00	9.0%
4) Books and Supplies		4000-4999	540,991.00	550,000.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	105,130.00	29,153.00	-72.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	105,260.00	New
9) TOTAL, EXPENDITURES			1,605,023.00	1,731,054.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,239.00)	(458,403.00)	14.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	400,000.00	100.0%
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			200,000.00	400,000.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(202,239.00)	(58,403.00)	-71.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,405.00	72,166.00	-73.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,405.00	72,166.00	-73.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,405.00	72,166.00	-73.7%
2) Ending Balance, June 30 (E + F1e)			72,166.00	13,763.00	-80.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,673.00	13,763.00	0.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,493.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	231,000.00	243,300.00	5.3%
Donated Food Commodities		8221	50,000.00	50,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			281,000.00	293,300.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	902,000.00	957,201.00	6.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			902,000.00	957,201.00	6.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	14,000.00	15,000.00	7.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,125.00	5,050.00	-1.5%
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	659.00	2,100.00	218.7%
TOTAL, OTHER LOCAL REVENUE			19,784.00	22,150.00	12.0%
TOTAL, REVENUES			1,202,784.00	1,272,651.00	5.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	612,910.00	678,321.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	99,271.00	99,271.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			712,181.00	777,592.00	9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	186,778.00	201,485.00	7.9%
OASDI/Medicare/Alternative		3301-3302	53,300.00	58,900.00	10.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	350.00	1,737.00	396.3%
Workers' Compensation		3601-3602	6,293.00	6,927.00	10.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			246,721.00	269,049.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,000.00	90,000.00	1.1%
Noncapitalized Equipment		4400	1,991.00	0.00	-100.0%
Food		4700	450,000.00	460,000.00	2.2%
TOTAL, BOOKS AND SUPPLIES			540,991.00	550,000.00	1.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,479.00	3,600.00	-68.6%
Dues and Memberships		5300	200.00	1,000.00	400.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,200.00	5,000.00	56.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,760.00)	(2,760.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,911.00	22,213.00	-76.1%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,130.00	29,153.00	-72.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	105,260.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	105,260.00	New
TOTAL, EXPENDITURES			1,605,023.00	1,731,054.00	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	200,000.00	400,000.00	100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	400,000.00	100.0%
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)			200,000.00	400,000.00	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	281,000.00	293,300.00	4.4%
3) Other State Revenue		8300-8599	902,000.00	957,201.00	6.1%
4) Other Local Revenue		8600-8799	19,784.00	22,150.00	12.0%
5) TOTAL, REVENUES			1,202,784.00	1,272,651.00	5.8%
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		1,605,023.00	1,625,794.00	1.3%
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	105,260.00	New
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			1,605,023.00	1,731,054.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(402,239.00)	(458,403.00)	14.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	400,000.00	100.0%
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			200,000.00	400,000.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(202,239.00)	(58,403.00)	-71.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,405.00	72,166.00	-73.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,405.00	72,166.00	-73.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,405.00	72,166.00	-73.7%
2) Ending Balance, June 30 (E + F1e)			72,166.00	13,763.00	-80.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,673.00	13,763.00	0.7%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,493.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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)	58,493.00	0.00
Total, Restricted Balance		58,493.00	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	920,295.00	759,490.00	-17.5%
5) TOTAL, REVENUES			920,295.00	759,490.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			920,295.00	759,490.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			920,295.00	759,490.00	-17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,990,454.00	23,910,749.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,990,454.00	23,910,749.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,990,454.00	23,910,749.00	4.0%
2) Ending Balance, June 30 (E + F1e)			23,910,749.00	24,670,239.00	3.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	23,910,749.00	24,670,239.00	3.2%
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		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	920,295.00	759,490.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			920,295.00	759,490.00	-17.5%
TOTAL, REVENUES			920,295.00	759,490.00	-17.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	920,295.00	759,490.00	-17.5%
5) TOTAL, REVENUES			920,295.00	759,490.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			920,295.00	759,490.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			920,295.00	759,490.00	-17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,990,454.00	23,910,749.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,990,454.00	23,910,749.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,990,454.00	23,910,749.00	4.0%
2) Ending Balance, June 30 (E + F1e)			23,910,749.00	24,670,239.00	3.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	23,910,749.00	24,670,239.00	3.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,010.00	173,265.00	9.0%
5) TOTAL, REVENUES			159,010.00	173,265.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	281,120.00	241,755.00	-14.0%
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			323,120.00	241,755.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,110.00)	(68,490.00)	-58.3%
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)			(164,110.00)	(68,490.00)	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,268.00	85,158.00	-65.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,268.00	85,158.00	-65.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,268.00	85,158.00	-65.8%
2) Ending Balance, June 30 (E + F1e)			85,158.00	16,668.00	-80.4%
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	85,158.00	16,668.00	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	9,010.00	8,265.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	150,000.00	165,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				159,010.00	173,265.00
TOTAL, REVENUES				159,010.00	173,265.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	19,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	262,120.00	241,755.00	-7.8%
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			281,120.00	241,755.00	-14.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			323,120.00	241,755.00	-25.2%
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	159,010.00	173,265.00	9.0%
5) TOTAL, REVENUES			159,010.00	173,265.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		323,120.00	241,755.00	-25.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			323,120.00	241,755.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(164,110.00)	(68,490.00)	-58.3%
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)			(164,110.00)	(68,490.00)	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,268.00	85,158.00	-65.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,268.00	85,158.00	-65.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,268.00	85,158.00	-65.8%
2) Ending Balance, June 30 (E + F1e)			85,158.00	16,668.00	-80.4%
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	85,158.00	16,668.00	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	85,158.00	16,668.00
Total, Restricted Balance		85,158.00	16,668.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	470,295.00	420,824.00	-10.5%
5) TOTAL, REVENUES			470,295.00	420,824.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,255.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,540,346.00	21,049,010.00	494.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,712,601.00	21,049,010.00	467.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,242,306.00)	(20,628,186.00)	536.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,100,000.00	5,800,000.00	-55.7%
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			13,100,000.00	5,800,000.00	-55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,857,694.00	(14,828,186.00)	-250.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,880,007.00	19,737,701.00	99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,880,007.00	19,737,701.00	99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,880,007.00	19,737,701.00	99.8%
2) Ending Balance, June 30 (E + F1e)			19,737,701.00	4,909,515.00	-75.1%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	19,737,701.00	4,909,515.00	-75.1%
Facilities Repair & Replacement 4040	0000	9760	21,354.00		
Aliso Property 4041	0000	9760	4,652,011.00		
Capital Improvement Plan 4042	0000	9760	15,064,336.00		
Facilities Repair & Replacement 4040	0000	9760		64,164.00	
Aliso Property 4041	0000	9760		4,830,351.00	
Capital Improvement Plan 4042	0000	9760		15,000.00	
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 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	36,000.00	36,000.00	0.0%
Interest		8660	434,295.00	384,824.00	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			470,295.00	420,824.00	-10.5%
TOTAL, REVENUES			470,295.00	420,824.00	-10.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING 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	134,705.00	0.00	-100.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	37,550.00	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,255.00	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	3,061,049.00	21,049,010.00	587.6%	
Buildings and Improvements of Buildings		6200	479,297.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			3,540,346.00	21,049,010.00	494.5%	
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	0.0%
TOTAL, EXPENDITURES			3,712,601.00	21,049,010.00	467.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	13,100,000.00	5,800,000.00	-55.7%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				13,100,000.00	5,800,000.00	-55.7%
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						

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			13,100,000.00	5,800,000.00	-55.7%

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	470,295.00	420,824.00	-10.5%
5) TOTAL, REVENUES			470,295.00	420,824.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,712,601.00	21,049,010.00	467.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,712,601.00	21,049,010.00	467.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,242,306.00)	(20,628,186.00)	536.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,100,000.00	5,800,000.00	-55.7%
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			13,100,000.00	5,800,000.00	-55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,857,694.00	(14,828,186.00)	-250.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,880,007.00	19,737,701.00	99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,880,007.00	19,737,701.00	99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,880,007.00	19,737,701.00	99.8%
2) Ending Balance, June 30 (E + F1e)			19,737,701.00	4,909,515.00	-75.1%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	19,737,701.00	4,909,515.00	-75.1%
Facilities Repair & Replacement 4040	0000	9760	21,354.00		
Aliso Property 4041	0000	9760	4,652,011.00		
Capital Improvement Plan 4042	0000	9760	15,064,336.00		
Facilities Repair & Replacement 4040	0000	9760		64,164.00	
Aliso Property 4041	0000	9760		4,830,351.00	
Capital Improvement Plan 4042	0000	9760		15,000.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,719,283.00	1,490,427.00	-45.2%
5) TOTAL, REVENUES			2,719,283.00	1,490,427.00	-45.2%
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	2,669,400.00	2,829,400.00	6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,669,400.00	2,829,400.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,883.00	(1,338,973.00)	-2,784.2%
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)			49,883.00	(1,338,973.00)	-2,784.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,677,080.39	2,698,173.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,677,080.39	2,698,173.00	0.8%
d) Other Restatements		9795	(28,790.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,290.00	2,698,173.00	1.9%
2) Ending Balance, June 30 (E + F1e)			2,698,173.00	1,359,200.00	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,698,173.00	1,359,200.00	-49.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,629,914.00	1,401,058.00	-46.7%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	83,236.00	83,236.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,133.00	6,133.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,719,283.00	1,490,427.00	-45.2%
TOTAL, REVENUES			2,719,283.00	1,490,427.00	-45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,410,000.00	2,570,000.00	6.6%
Bond Interest and Other Service Charges		7434	259,400.00	259,400.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,669,400.00	2,829,400.00	6.0%
TOTAL, EXPENDITURES			2,669,400.00	2,829,400.00	6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,719,283.00	1,490,427.00	-45.2%
5) TOTAL, REVENUES			2,719,283.00	1,490,427.00	-45.2%
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	2,669,400.00	2,829,400.00	6.0%
10) TOTAL, EXPENDITURES			2,669,400.00	2,829,400.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			49,883.00	(1,338,973.00)	-2,784.2%
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)			49,883.00	(1,338,973.00)	-2,784.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,677,080.39	2,698,173.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,677,080.39	2,698,173.00	0.8%
d) Other Restatements		9795	(28,790.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,290.00	2,698,173.00	1.9%
2) Ending Balance, June 30 (E + F1e)			2,698,173.00	1,359,200.00	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,698,173.00	1,359,200.00	-49.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,698,173.00	1,359,200.00
Total, Restricted Balance		2,698,173.00	1,359,200.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,205.23	2,205.23	2,243.57	2,151.75	2,151.75	2,215.09
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)	2,205.23	2,205.23	2,243.57	2,151.75	2,151.75	2,215.09
5. District Funded County Program ADA						
a. County Community Schools	6.90	6.90	6.90	5.70	5.70	5.70
b. Special Education-Special Day Class	.84	.84	.84	.95	.95	.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.11	.11	.11	.10	.10	.10
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)	7.85	7.85	7.85	6.75	6.75	6.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,213.08	2,213.08	2,251.42	2,158.50	2,158.50	2,221.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			14,416,410.34	11,064,881.34	6,821,558.34	2,180,504.34	1,220,061.34	7,052,465.34	31,152,362.34	18,522,857.34
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		82,231.00	82,231.00	206,865.00	82,231.00	0.00	124,634.00	32,892.00	37,278.00
Property Taxes	8020-8079		1,282,820.00	0.00	1,258,850.00	0.00	14,090,220.00	27,438,900.00	3,325,815.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	61,784.00	19,282.00	0.00	102,973.00	19,282.00	0.00
Other State Revenue	8300-8599		298,831.00	298,831.00	315,917.00	298,831.00	113,569.00	154,829.00	119,533.00	135,470.00
Other Local Revenue	8600-8799		8,518.00	80,603.00	157,262.00	792,788.00	170,262.00	393,118.00	412,250.00	235,932.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,672,400.00	461,665.00	2,000,678.00	1,193,132.00	14,374,051.00	28,214,454.00	3,909,772.00	408,680.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		360,992.00	1,443,967.00	3,248,927.00	3,248,927.00	3,248,927.00	36,099.00	7,219,837.00	3,393,324.00
Classified Salaries	2000-2999		0.00	679,210.00	1,086,737.00	1,222,579.00	1,358,421.00	1,086,737.00	1,222,579.00	1,222,579.00
Employee Benefits	3000-3999		1,072,611.00	1,072,611.00	858,089.00	1,716,178.00	1,716,178.00	1,716,178.00	1,716,178.00	1,716,178.00
Books and Supplies	4000-4999		25,920.00	518,395.00	259,198.00	259,198.00	129,599.00	129,599.00	181,438.00	155,519.00
Services	5000-5999		295,706.00	1,478,530.00	887,118.00	1,774,236.00	1,330,677.00	1,034,971.00	1,034,971.00	887,118.00
Capital Outlay	6000-6999		42,899.00	85,798.00	57,198.00	42,899.00	42,899.00	50,049.00	28,599.00	28,599.00
Other Outgo	7000-7499		9,221.00	36,885.00	36,885.00	36,885.00	0.00	0.00	92,213.00	36,885.00
Interfund Transfers Out	7600-7629		0.00	0.00	400,000.00	0.00	0.00	0.00	5,920,000.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,807,349.00	5,315,396.00	6,834,152.00	8,300,902.00	7,826,701.00	4,053,633.00	17,415,815.00	7,440,202.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	3,038,872.56	1,463,654.00	420,251.00	469,579.00	26,571.00	322,307.00	44,476.00	4,933.00	87,472.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	12,000.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(86,989.00)	(40,299.00)	(69,595.00)	(406.00)	1,130.00	(2,542.00)	(2,322.00)	8,147.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,100,872.56	1,388,665.00	379,952.00	399,984.00	26,165.00	323,437.00	41,934.00	2,611.00	95,619.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,475,245.00	4,475,245.00	(230,456.00)	207,564.00	(1,121,162.00)	1,038,383.00	102,858.00	(873,927.00)	800,519.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(5,000,000.00)	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	130,000.00	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,605,245.00	4,605,245.00	(230,456.00)	207,564.00	(6,121,162.00)	1,038,383.00	102,858.00	(873,927.00)	800,519.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,504,372.44)	(3,216,580.00)	610,408.00	192,420.00	6,147,327.00	(714,946.00)	(60,924.00)	876,538.00	(704,900.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,351,529.00)	(4,243,323.00)	(4,641,054.00)	(960,443.00)	5,832,404.00	24,099,897.00	(12,629,505.00)	(7,736,422.00)
F. ENDING CASH (A + E)			11,064,881.34	6,821,558.34	2,180,504.34	1,220,061.34	7,052,465.34	31,152,362.34	18,522,857.34	10,786,435.34
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		10,786,435.34	4,557,927.34	25,490,791.34	20,097,828.34				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	140,650.00	37,278.00	37,278.00	129,004.00	0.00		992,572.00	992,572.00
Property Taxes	8020-8079	5,479,530.00	27,397,650.00	1,661,830.00	445,085.00	0.00		82,380,700.00	82,380,700.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	102,973.00	19,282.00	0.00	122,254.00	528,481.00		976,311.00	976,311.00
Other State Revenue	8300-8599	280,886.00	137,675.00	310,470.00	3,535,426.00	294,874.00		6,295,142.00	6,295,142.00
Other Local Revenue	8600-8799	273,364.00	235,932.00	235,932.00	312,361.00	653,953.00		3,962,275.00	3,962,275.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		6,277,403.00	27,827,817.00	2,245,510.00	4,544,130.00	1,477,308.00	0.00	94,607,000.00	94,607,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,248,927.00	3,248,927.00	3,248,927.00	3,970,910.00	180,496.00		36,099,187.00	36,099,187.00
Classified Salaries	2000-2999	1,494,263.00	1,086,737.00	1,086,737.00	1,086,735.00	950,895.00		13,584,209.00	13,584,209.00
Employee Benefits	3000-3999	1,716,178.00	1,716,178.00	2,145,222.00	3,432,356.00	858,089.00		21,452,224.00	21,452,224.00
Books and Supplies	4000-4999	155,519.00	129,599.00	155,519.00	181,436.00	311,037.00		2,591,976.00	2,591,976.00
Services	5000-5999	1,034,971.00	1,182,824.00	1,182,824.00	1,182,823.00	1,478,530.00		14,785,299.00	14,785,299.00
Capital Outlay	6000-6999	71,498.00	14,300.00	64,348.00	114,396.00	71,498.00		714,980.00	714,980.00
Other Outgo	7000-7499	36,885.00	36,885.00	46,106.00	405,735.00	147,540.00		922,125.00	922,125.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		6,320,000.00	6,320,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,758,241.00	7,415,450.00	7,929,683.00	10,374,391.00	3,998,085.00	0.00	96,470,000.00	96,470,000.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	10,825.00	692,128.00	68,571.00	(571,894.44)	(1,477,308.00)		1,561,564.56	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(12,000.00)		0.00	
Other Current Assets	9340	1,282.00	(1,744.00)	(783.00)	194,121.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		12,107.00	690,384.00	67,788.00	(377,773.44)	(1,489,308.00)	0.00	1,561,564.56	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(240,223.00)	169,887.00	(223,422.00)	369,979.00	(3,998,085.00)		477,160.00	
Due To Other Funds	9610	5,000,000.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(130,000.00)		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		4,759,777.00	169,887.00	(223,422.00)	369,979.00	(4,128,085.00)	0.00	477,160.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(4,747,670.00)	520,497.00	291,210.00	(747,752.44)	2,638,777.00	0.00	1,084,404.56	
E. NET INCREASE/DECREASE (B - C + D)		(6,228,508.00)	20,932,864.00	(5,392,963.00)	(6,578,013.44)	118,000.00	0.00	(778,595.44)	(1,863,000.00)
F. ENDING CASH (A + E)		4,557,927.34	25,490,791.34	20,097,828.34	13,519,814.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,637,814.90	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	35,356,832.00	301	0.00	303	35,356,832.00	305	301,851.00		307	35,054,981.00	309
2000 - Classified Salaries	13,222,659.00	311	30,378.00	313	13,192,281.00	315	37,388.00		317	13,154,893.00	319
3000 - Employee Benefits	21,597,515.00	321	397,627.00	323	21,199,888.00	325	83,460.00		327	21,116,428.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,211,224.00	331	13,591.00	333	4,197,633.00	335	165,500.00		337	4,032,133.00	339
5000 - Services . . . & 7300 - Indirect Costs	16,009,904.00	341	160,690.00	343	15,849,214.00	345	5,558,841.00		347	10,290,373.00	349
TOTAL					89,795,848.00	365			TOTAL	83,648,808.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		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.		53.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	53.04%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.96%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	83,648,808.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,639,516.64
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

**Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	36,099,187.00	301	0.00	303	36,099,187.00	305	0.00		307	36,099,187.00	309
2000 - Classified Salaries	13,584,209.00	311	30,378.00	313	13,553,831.00	315	136,888.00		317	13,416,943.00	319
3000 - Employee Benefits	21,452,224.00	321	398,676.00	323	21,053,548.00	325	53,002.00		327	21,000,546.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,591,976.00	331	0.00	333	2,591,976.00	335	507,066.00		337	2,084,910.00	339
5000 - Services . . . & 7300 - Indirect Costs	14,601,004.00	341	160,690.00	343	14,440,314.00	345	5,746,568.00		347	8,693,746.00	349
TOTAL					87,738,856.00	365	TOTAL			81,295,332.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	45,484,486.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	45,484,486.00	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	55.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.95%	
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)	81,295,332.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	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	83,373,272.00	4.66%	87,262,314.00	4.70%	91,359,685.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,704,362.00	14.31%	1,948,299.00	1.36%	1,974,864.00
4. Other Local Revenues	8600-8799	1,877,941.00	-4.12%	1,800,568.00	-8.18%	1,653,275.00
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	(13,388,029.00)	11.62%	(14,943,878.00)	-3.20%	(14,465,899.00)
6. Total (Sum lines A1 thru A5c)		73,567,546.00	3.40%	76,067,303.00	5.86%	80,521,925.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,157,979.00		31,661,780.00
b. Step & Column Adjustment				503,801.00		379,649.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,157,979.00	1.62%	31,661,780.00	1.20%	32,041,429.00
2. Classified Salaries						
a. Base Salaries				10,006,454.00		10,073,276.00
b. Step & Column Adjustment				66,822.00		37,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,006,454.00	0.67%	10,073,276.00	0.37%	10,110,776.00
3. Employee Benefits	3000-3999	15,134,193.00	-1.69%	14,878,925.00	0.14%	14,899,080.00
4. Books and Supplies	4000-4999	1,873,512.00	22.39%	2,292,947.00	5.53%	2,419,827.00
5. Services and Other Operating Expenditures	5000-5999	10,084,526.00	2.17%	10,303,355.00	2.63%	10,573,942.00
6. Capital Outlay	6000-6999	60,160.00	999.30%	661,339.00	7.76%	712,682.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,613.00	73.18%	150,000.00	0.00%	150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(185,250.00)	0.00%	(185,250.00)	0.00%	(185,250.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,320,000.00	-40.66%	3,750,000.00	40.00%	5,250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		74,538,187.00	-1.28%	73,586,372.00	3.24%	75,972,486.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(970,641.00)		2,480,931.00		4,549,439.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,761,199.00		7,790,558.00		10,271,489.00
2. Ending Fund Balance (Sum lines C and D1)		7,790,558.00		10,271,489.00		14,820,928.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	177,037.00		88,518.00		
d. Assigned	9780	2,733,521.00		5,337,971.00		9,852,928.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,830,000.00		4,795,000.00		4,918,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,790,558.00		10,271,489.00		14,820,928.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,830,000.00		4,795,000.00		4,918,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,830,000.00		4,795,000.00		4,918,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1: Projected total property tax revenue is expected to increase by 4.10% in 2026-27, 4.73% in 2027-28, and 4.76% in 2028-29. B4-8: Non-salary expenditures are increased each year based on Consumer Price Index (CPI) factors of 3.08% for 2026-27, 2.75% for 2027-28, and 2.68% for 2028-29. Adjustments are also made to remove one-time costs in the out-years, including carryover items, donations, and special project costs.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	976,311.00	0.00%	976,311.00	0.00%	976,311.00
3. Other State Revenues	8300-8599	4,590,780.00	3.72%	4,761,674.00	1.68%	4,841,531.00
4. Other Local Revenues	8600-8799	2,084,334.00	0.00%	2,084,334.00	0.00%	2,084,334.00
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	13,388,029.00	11.62%	14,943,878.00	-3.20%	14,465,899.00
6. Total (Sum lines A1 thru A5c)		21,039,454.00	8.21%	22,766,197.00	-1.75%	22,368,075.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,941,208.00		4,496,481.00
b. Step & Column Adjustment				88,434.00		63,151.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(533,161.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,941,208.00	-9.00%	4,496,481.00	1.40%	4,559,632.00
2. Classified Salaries						
a. Base Salaries				3,577,755.00		3,626,180.00
b. Step & Column Adjustment				48,425.00		21,576.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(125,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,577,755.00	1.35%	3,626,180.00	-2.85%	3,522,756.00
3. Employee Benefits	3000-3999	6,318,031.00	2.77%	6,493,038.00	0.31%	6,513,322.00
4. Books and Supplies	4000-4999	718,464.00	-7.59%	663,926.00	-0.93%	657,782.00
5. Services and Other Operating Expenditures	5000-5999	4,700,773.00	11.75%	5,253,317.00	2.69%	5,394,568.00
6. Capital Outlay	6000-6999	654,820.00	-48.30%	338,518.00	-4.24%	324,178.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,019,807.00	25.00%	1,274,713.00	4.28%	1,329,321.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	955.00	0.00%	955.00	0.00%	955.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,931,813.00	0.98%	22,147,128.00	0.70%	22,302,514.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(892,359.00)		619,069.00		65,561.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,150,849.00		3,258,490.00		3,877,559.00
2. Ending Fund Balance (Sum lines C and D1)		3,258,490.00		3,877,559.00		3,943,120.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,258,490.00		3,877,559.00		3,943,120.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,258,490.00		3,877,559.00		3,943,120.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A2-4: Remove funding from one-time K-12 Strong Workforce Program Grants. B1d&2d: Remove salaries and benefits for the Interim Director of Special Education (1.0 FTE) and Behavior Analyst (1.0 FTE) in 2028-29-two-year Medi-Cal Billing Option grant temporary position. Additionally remove related salary and benefits of resulting from the expiration of the K-12 Strong Workforce Program Grants. B4-8: Increase non-salary expenditures based on CPI factors of 3.08% for 2026-27, 2.75% for 2027-28, and 2.68% for 2028-29. . Remove one-time expenditures for carryover items, special education, and facility projects.						

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	83,373,272.00	4.66%	87,262,314.00	4.70%	91,359,685.00
2. Federal Revenues	8100-8299	976,311.00	0.00%	976,311.00	0.00%	976,311.00
3. Other State Revenues	8300-8599	6,295,142.00	6.59%	6,709,973.00	1.59%	6,816,395.00
4. Other Local Revenues	8600-8799	3,962,275.00	-1.95%	3,884,902.00	-3.79%	3,737,609.00
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)		94,607,000.00	4.47%	98,833,500.00	4.10%	102,890,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,099,187.00		36,158,261.00
b. Step & Column Adjustment				592,235.00		442,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(533,161.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,099,187.00	0.16%	36,158,261.00	1.22%	36,601,061.00
2. Classified Salaries						
a. Base Salaries				13,584,209.00		13,699,456.00
b. Step & Column Adjustment				115,247.00		59,076.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(125,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,584,209.00	0.85%	13,699,456.00	-0.48%	13,633,532.00
3. Employee Benefits	3000-3999	21,452,224.00	-0.37%	21,371,963.00	0.19%	21,412,402.00
4. Books and Supplies	4000-4999	2,591,976.00	14.08%	2,956,873.00	4.08%	3,077,609.00
5. Services and Other Operating Expenditures	5000-5999	14,785,299.00	5.22%	15,556,672.00	2.65%	15,968,510.00
6. Capital Outlay	6000-6999	714,980.00	39.84%	999,857.00	3.70%	1,036,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,106,420.00	28.77%	1,424,713.00	3.83%	1,479,321.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(184,295.00)	0.00%	(184,295.00)	0.00%	(184,295.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,320,000.00	-40.66%	3,750,000.00	40.00%	5,250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		96,470,000.00	-0.76%	95,733,500.00	2.65%	98,275,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,863,000.00)		3,100,000.00		4,615,000.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,912,048.00		11,049,048.00		14,149,048.00
2. Ending Fund Balance (Sum lines C and D1)		11,049,048.00		14,149,048.00		18,764,048.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	3,258,490.00		3,877,559.00		3,943,120.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	177,037.00		88,518.00		0.00
d. Assigned	9780	2,733,521.00		5,337,971.00		9,852,928.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,830,000.00		4,795,000.00		4,918,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,049,048.00		14,149,048.00		18,764,048.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,830,000.00		4,795,000.00		4,918,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,830,000.00		4,795,000.00		4,918,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.01%		5.01%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,151.75		2,096.65		2,071.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		96,470,000.00		95,733,500.00		98,275,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		96,470,000.00		95,733,500.00		98,275,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,894,100.00		2,872,005.00		2,948,250.00
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)						
		2,894,100.00		2,872,005.00		2,948,250.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	13,300,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	13,300,000.00	13,300,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(184,295.00)				
Other Sources/Uses Detail					0.00	6,320,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	74,035.00	0.00				
Other Sources/Uses Detail					120,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	105,260.00	0.00				
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,800,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	184,295.00	(184,295.00)	6,320,000.00	6,320,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,152	
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	2,476	2,482		
Charter School				
Total ADA	2,476	2,482	N/A	Met
Second Prior Year (2024-25)				
District Regular	2,341	2,341		
Charter School				
Total ADA	2,341	2,341	0.0%	Met
First Prior Year (2025-26)				
District Regular	2,242	2,244		
Charter School		0		
Total ADA	2,242	2,244	N/A	Met
Budget Year (2026-27)				
District Regular	2,215			
Charter School	0			
Total ADA	2,215			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	2,415	2,386		
Charter School				
Total Enrollment	2,415	2,386	1.2%	Not Met
Second Prior Year (2024-25)				
District Regular	2,304	2,291		
Charter School				
Total Enrollment	2,304	2,291	0.6%	Met
First Prior Year (2025-26)				
District Regular	2,320	2,316		
Charter School				
Total Enrollment	2,320	2,316	0.2%	Met
Budget Year (2026-27)				
District Regular	2,265			
Charter School				
Total Enrollment	2,265			

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	2,258	2,386	
Charter School		0	
Total ADA/Enrollment	2,258	2,386	94.6%
Second Prior Year (2024-25)			
District Regular	2,180	2,291	
Charter School	0		
Total ADA/Enrollment	2,180	2,291	95.2%
First Prior Year (2025-26)			
District Regular	2,205	2,316	
Charter School			
Total ADA/Enrollment	2,205	2,316	95.2%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	2,152	2,265		
Charter School	0			
Total ADA/Enrollment	2,152	2,265	95.0%	Met
1st Subsequent Year (2027-28)				
District Regular	2,097	2,207		
Charter School				
Total ADA/Enrollment	2,097	2,207	95.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	2,071	2,180		
Charter School				
Total ADA/Enrollment	2,071	2,180	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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)	2,251.42	2,221.84	2,185.40	2,157.58
b. Prior Year ADA (Funded)		2,251.42	2,221.84	2,185.40
c. Difference (Step 1a minus Step 1b)		(29.58)	(36.44)	(27.82)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.31%)	(1.64%)	(1.27%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		80,135,702.00	83,373,272.00	87,262,314.00
b1. COLA percentage		2.41%	3.06%	3.34%
b2. COLA amount (proxy for purposes of this criterion)		1,931,270.42	2,551,222.12	2,914,561.29
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.41%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.10%	1.42%	2.07%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	79,147,397.00	82,380,700.00	86,277,030.00	90,379,965.00
Percent Change from Previous Year		4.09%	4.73%	4.76%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.09% to 5.09%	3.73% to 5.73%	3.76% to 5.76%

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)	80,145,885.00	83,373,272.00	87,262,314.00	91,359,685.00
District's Projected Change in LCFF Revenue:		4.03%	4.66%	4.70%
Basic Aid Standard		3.09% to 5.09%	3.73% to 5.73%	3.76% to 5.76%
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)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	50,223,145.44	62,455,289.40	80.4%	
Second Prior Year (2024-25)	53,543,890.51	65,860,959.55	81.3%	
First Prior Year (2025-26)	55,488,857.00	70,203,628.00	79.0%	
	Historical Average Ratio:		80.3%	
		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):		77.3% to 83.3%	77.3% to 83.3%	77.3% to 83.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	56,298,626.00	68,218,187.00	82.5%		Met
1st Subsequent Year (2027-28)	56,613,981.00	69,836,372.00	81.1%		Met
2nd Subsequent Year (2028-29)	57,051,285.00	70,722,486.00	80.7%		Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.10%	1.42%	2.07%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.90% to 11.10%	-8.58% to 11.42%	-7.93% to 12.07%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.90% to 6.10%	-3.58% to 6.42%	-2.93% to 7.07%

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)	975,051.00		
Budget Year (2026-27)	976,311.00	.13%	No
1st Subsequent Year (2027-28)	976,311.00	0.00%	No
2nd Subsequent Year (2028-29)	976,311.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	8,214,778.00		
Budget Year (2026-27)	6,295,142.00	(23.37%)	Yes
1st Subsequent Year (2027-28)	6,709,973.00	6.59%	Yes
2nd Subsequent Year (2028-29)	6,816,395.00	1.59%	No

Explanation:
(required if Yes)

Decrease due to one-time revenues, K-12 Strong Workforce Program Grant including Venue To Vocational pass-through grant from Rancho Santiago Community College District and Student Support & Professional Development Block Grant, not projected in the outyears.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	5,247,733.00		
Budget Year (2026-27)	3,962,275.00	(24.50%)	Yes
1st Subsequent Year (2027-28)	3,884,902.00	(1.95%)	No
2nd Subsequent Year (2028-29)	3,737,609.00	(3.79%)	Yes

Explanation:
(required if Yes)

Decrease due to one-time local revenues received in prior year including donations, Medi-Cal funding, and higher interest earnings, not projected in the outyears.

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

First Prior Year (2025-26)	4,211,224.00		
Budget Year (2026-27)	2,591,976.00	(38.45%)	Yes
1st Subsequent Year (2027-28)	2,956,873.00	14.08%	Yes
2nd Subsequent Year (2028-29)	3,077,609.00	4.08%	No

Explanation:
(required if Yes)

Decrease due to one-time carryover funds and non-recurring prior-year purchases, including a bulk Chromebook purchase. Additionally, donation-supported expenditures are not budgeted in the outyears, as revenues are not recognized until received.

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

First Prior Year (2025-26)	16,014,904.00		
Budget Year (2026-27)	14,785,299.00	(7.68%)	Yes
1st Subsequent Year (2027-28)	15,556,672.00	5.22%	No
2nd Subsequent Year (2028-29)	15,968,510.00	2.65%	No

Explanation:
(required if Yes)

Decrease reflects one-time operational costs in the prior year, including temporary staffing to address shortages in instructional assistants and health clerks, as well as one-time facility projects and capital improvements that are not projected in the outyears.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	14,437,562.00		
Budget Year (2026-27)	11,233,728.00	(22.19%)	Not Met
1st Subsequent Year (2027-28)	11,571,186.00	3.00%	Met
2nd Subsequent Year (2028-29)	11,530,315.00	(.35%)	Met

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

First Prior Year (2025-26)	20,226,128.00		
Budget Year (2026-27)	17,377,275.00	(14.09%)	Not Met
1st Subsequent Year (2027-28)	18,513,545.00	6.54%	Met
2nd Subsequent Year (2028-29)	19,046,119.00	2.88%	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.

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>Decrease due to one-time revenues, K-12 Strong Workforce Program Grant including Venue To Vocational pass-through grant from Rancho Santiago Community College District and Student Support & Professional Development Block Grant, not projected in the outyears.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>Decrease due to one-time local revenues received in prior year including donations, Medi-Cal funding, and higher interest earnings, not projected in the outyears.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	<p>Decrease due to one-time carryover funds and non-recurring prior-year purchases, including a bulk Chromebook purchase. Additionally, donation-supported expenditures are not budgeted in the outyears, as revenues are not recognized until received.</p>
<p>Explanation: Services and Other Exps (linked from 6B if NOT met)</p>	<p>Decrease reflects one-time operational costs in the prior year, including temporary staffing to address shortages in instructional assistants and health clerks, as well as one-time facility projects and capital improvements that are not projected in the outyears.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	93,252,495.00			
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	93,252,495.00	2,797,574.85	2,846,367.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,203,000.00	4,500,000.00	5,340,000.00
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)	4,203,000.00	4,500,000.00	5,340,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	83,903,143.79	89,858,541.26	106,792,330.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	83,903,143.79	89,858,541.26	106,792,330.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	1,686,365.61	64,555,289.40	N/A	Met
Second Prior Year (2024-25)	685,829.80	68,260,959.55	N/A	Met
First Prior Year (2025-26)	(11,962,325.00)	83,503,628.00	14.3%	Not Met
Budget Year (2026-27) (Information only)	(970,641.00)	74,538,187.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	15,023,100.00	18,351,328.35	N/A	Met
Second Prior Year (2024-25)	17,911,815.00	20,037,693.96	N/A	Met
First Prior Year (2025-26)	19,268,972.00	20,723,524.00	N/A	Met
Budget Year (2026-27) (Information only)	8,761,199.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	13,519,814.90	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,152	2,097	2,071
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 F 1a, F 1b1, and F 1b2):

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

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	96,470,000.00	95,733,500.00	98,275,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	96,470,000.00	95,733,500.00	98,275,000.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,894,100.00	2,872,005.00	2,948,250.00
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)	2,894,100.00	2,872,005.00	2,948,250.00

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,830,000.00	4,795,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,830,000.00	4,795,000.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.00%
	District's Reserve Standard (Section 10B, Line 7):	2,894,100.00	2,872,005.00
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(13,218,111.00)			
Budget Year (2026-27)	(13,388,029.00)	169,918.00	1.3%	Met
1st Subsequent Year (2027-28)	(14,943,878.00)	1,555,849.00	11.6%	Not Met
2nd Subsequent Year (2028-29)	(14,465,899.00)	(477,979.00)	(3.2%)	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)	13,300,000.00			
Budget Year (2026-27)	6,320,000.00	(6,980,000.00)	(52.5%)	Not Met
1st Subsequent Year (2027-28)	3,750,000.00	(2,570,000.00)	(40.7%)	Not Met
2nd Subsequent Year (2028-29)	5,250,000.00	1,500,000.00	40.0%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Contributions have increased due to the projected purchase of an electric vehicle and pool maintenance expenses following the expiration of the Joint Use Agreement (JUA) with the City.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The projected transfers to Fund 42 (Capital Improvement Program) are scheduled to align the budget with the anticipated project timeline for the Pool Modernization Project. Ongoing transfers to Fund 12 and Fund 13 support program operations, and a contribution to Fund 17 is planned in 2028-29 to maintain the Community Funded Differential reserve.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	1	Fund 01 General Fund	Fund 01, 7438 & 7439	3,358
Certificates of Participation				
General Obligation Bonds	2	Fund 51 Bond Interest & Redemption	Fund 51, 7433 & 7434	5,280,000
Supp Early Retirement Program	1 & 3	Fund 01 General Fund	Fund 01, 3901 & 3902	578,594
State School Building Loans				
Compensated Absences		Fund 01 General Fund	Fund 01, 1000-3999	7,667,705

Other Long-term Commitments (do not include OPEB):

Premium on Issuance	2	Fund 51 Bond Interest & Redemption	Non-cash financial representation on audit report	608,754
Subscription-based IT Arrangements	2	Fund 01 General Fund	Fund 01, 7438 & 7439	38,314
TOTAL:				14,176,726

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	3,667	3,667	0	0
Certificates of Participation				
General Obligation Bonds	2,669,400	2,729,800	1,387,300	1,433,100
Supp Early Retirement Program	416,557	416,557	88,519	88,519
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium on Issuance	304,378	304,378	304,376	0
Subscription-based IT Arrangements	39,244	40,328	0	0
Total Annual Payments:	3,433,247	3,494,731	1,780,195	1,521,619
Has total annual payment increased over prior year (2025-26)?		Yes	No	No

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)

Increases in general obligation bond payments are funded through voter-approved property tax levies and do not impact the General Fund.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retirees are responsible for paying the over-the-cap fees and dependent premium payment. Those who make an irrevocable decision to opt out of the district's health benefit plan are eligible to receive an annual \$10,000 in-lieu payment through age 65.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	6,044,780.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,674,096.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,370,684.00
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	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	265,000.00	265,000.00	265,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	325,754.00	420,652.00	447,611.00
d. Number of retirees receiving OPEB benefits	26.00	26.00	26.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	186.70	181.79	181.79	181.79

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district is currently negotiating with the Laguna Beach Unified Faculty Association. The entire contract is open for the 2026-27 school year, including salary and benefits. Negotiations are currently in progress and remain unsettled as of the reporting period.

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:	
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5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

367,305

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

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

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

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

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

No	No	No
4,180,200	4,431,012	4,696,873
78.2%	73.7%	69.6%
6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
436,644	395,476	345,866
1.5%	1.4%	1.2%

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	138.25	141.25	141.25	140.25

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.

The district is currently negotiating with the California School Employees Association (CSEA), Chapter #131. Reopener negotiations for the 2026-27 school year include pay and allowance (Article 12), health benefits (Article 24), absences/leaves (Article 8), professional courtesy (Article 17), and association rights (Article 3). These negotiations remain unsettled as of the reporting period.

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:	
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5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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	155,689		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	2,032,679	2,154,640	2,283,918
3.	Percent of H&W cost paid by employer	78.2%	73.7%	69.6%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	105,767	68,971	49,159
3.	Percent change in step & column over prior year	1.0%	.7%	.5%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	36.00	36.00	35.00	35.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The district has ongoing negotiations with the LaBUFA and CSEA. Historically, management and unrepresented employee group has received salary and health and welfare benefit increases comparable to those negotiated with bargaining units.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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

95,762

4. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
824,555	874,028	926,470
78.2%	73.7%	69.6%
6.0%	6.0%	6.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
90,340	51,369	48,683
1.2%	.7%	.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
71,700	71,700	71,700
0.0%	0.0%	0.0%

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 08, 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)

The Board approved the appointment of Manoj Roychowdhury as Assistant Superintendent of Business Services, effective October 13, 2025. Dr. Jason Glass concluded service as the Superintendent effective May 31, 2026. The Board appointed Dr. Don Austin as Superintendent effective July 1, 2026, and Manoj Roychowdhury as Interim Superintendent to support a smooth transition.

End of School District Budget Criteria and Standards Review

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

Laguna Beach Unified

Orange County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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

Laguna Beach Unified

Orange County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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