



2026-2027 ADOPTED BUDGET REPORT

BOARD MEETING: JUNE 18, 2026

ADMINISTRATORS

Blaine Torpey, Superintendent

Anthony Oum, Fiscal Services Administrator

EdenAreaROP

2026-2027 ADOPTED BUDGET REPORT

The FY 2026-2027 Adopted Budget Report, driven by Education Code 42127(a)(2), states that "On or before July 1 of each year, the governing board of each school district shall ... Adopt a budget." Therefore, the FY 2026-2027 Adopted Budget Report covers the financial and budgetary status of the Eden Area ROP (Eden) from July 1, 2026 to June 30, 2027. Eden's FY 2026-2027 Adopted Budget Report reflects a positive certification, whereby Eden shows that we are able to meet our financial obligations for FY 2026-2027, and the Multi-Year Projection (MYP) for the two subsequent FYs (i.e., FY 2027-2028 and FY 2028-2029). Lastly, assumptions used in the FY 2026-2027 Adopted Budget Report use datapoints as recommended by School Services of California (SSC) and Alameda County Office of Education (ACOE).

Fund 010 – General Fund: Highlights of Changes

Eden's FY 2025-2026 First Interim Report (12/11/2025 Board – Action Item B) had projected revenues for FY 2025-2026 of \$19,387,008 and projected expenses of \$20,724,768, offset by -\$1,337,760 in deficit spending. The FY 2025-2026 Revised Budget at FY 2025-2026 First Interim is selected to compare to the FY 2026-2027 Adopted Budget is because, at First Interim, Eden made a revision to revenues that followed Standard Account Code Structure (SACS) query, who governs the management of our coffers by providing guidance on a uniform financial reporting format for Local Educational Agencies (LEAs) of four grants during FY 2025-2026, three of which continue to carryforward into FY 2026-2027. The revise budget at this reporting interval allows Eden to more accurately compare budget activity between fiscal years.

Now, as we develop our FY 2026-2027 Adopted Budget, Eden projects our revenues at \$18,289,004 and projected expenses at \$19,038,899, offset by -\$749,895 in deficit spending, as summarized below:

	FY 2025-2026 First Interim Revised Budget (Approved 12/11/2025)	FY 2026-2027 Adopted Budget	Swing
Revenues	\$19,387,008	\$18,289,004	<\$1,289,004>
Expenditures	\$20,724,768	\$19,038,899	<\$1,685,869>
Difference	<\$1,337,760>	<\$749,895>	\$587,865

Similar to how revenues were adjusted at FY 2025-2026 First Interim Report, this -\$749,895 in deficit spending excludes carryforward of certain grant advances per SACS, indicating that, to properly close out FY 2025-2026 at Unaudited Actuals, the three grants listed below, and their respective revenue advances, are to be excluded from the \$18,289,004 of expected revenue for the FY 2026-2027 Adopted Budget:

- Golden State Pathways Program (GSPP) Health (HEALTH) Careers Implementation Grant (Resource 6383 with Option 118), having an end date of 06/30/2029 (02/06/2025 Board – Consent Item F), budget anticipated revenue of \$55,279, and anticipated expenditures of \$176,605 for FY 2026-2027, of which the expenditures carryforward may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals. This delta of -\$121,326 (i.e., \$55,279 - \$176,605 = -\$121,326) contributes to the -\$749,895 of overall reported deficit spending at FY 2026-2027 Adopted Budget.
- GSPP Careers in Education (CIE) Implementation Grant (Resource 6383 with Option 119), having an end date of 06/30/2029 (02/06/2025 Board – Consent Item F), budgeted anticipated revenue of \$52,712, and anticipated expenditures of \$120,821 for FY 2026-2027, of which the expenditures carryforward may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals. This delta of -\$68,109 (i.e., \$52,712 - \$120,821 = -\$68,109) contributes to the -\$749,895 of overall reported deficit spending at FY 2026-2027 Adopted Budget.
- California Department of Education (CDE) Middle College and Early College Grant (Resource 7339 with Option 126), having an end date of 06/30/2027 (09/05/2024 Board – Consent Item E), budgeted anticipated revenue of \$25,001, and anticipated expenditures of \$121,252 for FY 2026-2027, of which the expenditure carryforward may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals. This delta of -\$96,251 (i.e., \$25,001 - \$121,252 = -\$96,251) contributes to the -\$749,895 of overall reported deficit spending at FY 2026-2027 Adopted Budget.

Therefore, the -\$749,895 of deficit spending reported at FY 2026-2027 Adopted Budget is artificially inflated due to this treatment by SACS Query for the three grants. Instead, Eden's unrestricted General Fund deficit spending at FY 2026-2027 Adopted Budget is - \$466,209.

Eden continues to anticipate new grants will be presented to the Board throughout FY 2026-2027. Additionally, prior FYs carryforward of multiyear grants shall be adjusted once FY 2025-2026 Unaudited Actuals is presented to the Board in September 2026. Both, in turn, hope to lessen the burden on the unrestricted General Fund, further reducing our deficit spending of the unrestricted General Fund during the course of FY 2026-2027.

Other details of major changes to the FY 2026-2027 Adopted Budget are listed below:

Major Changes to Revenue:

- Although the 2026-27 May Revision worksheet (as of 05/21/2026) projects a 2.87% COLA, a 4.31% COLA is instead applied to the FY 2026-2027 Adopted Budget, because School Services of California (SSC) anticipates this to be the COLA come 2026-27 Enacted State Budget, when it is released in July 2026, that is after the FY 2026-2027 Adopted Budget is approved by the Board, which is required to be approved by June 30th per Education Code 42127 (a)(2). Using FY 2025-2026 as the base FY, this is an increase of \$420,687 in unrestricted General Fund (Resource 0350) apportionment across all four member districts from the prior FY. Furthermore, per 2026-27 May Revision worksheet, COLA is projected to increase to 3.30% for FY 2027-2028 and 3.09% for FY 2028-2029, all of which feeds into our MYP. Additionally, although not part of our MYP, COLA is projected to be 3.11% for FY 2029-2030.
- DSP (Resource 6355) appropriated \$375,200.
- Unrestricted General Fund (Resource 0350) appropriated \$350,000 of anticipated interest for FY 2026-2027.
- Unrestricted General Fund (Resource 0350) appropriated \$112,000 of anticipated Transfer In from Adult Education Fund (Fund 110 with Resource 0390) to address administrative overhead of certain K12 personnel for FY 2026-2027 at 9.52%.
- STRS On Behalf (Resource 7690) appropriated \$423,423 as a FY 2026-2027 STRS On Behalf estimate, per email dated 05/05/2026 from Alameda County Office of Education.
- Career Technical Education Incentive Grant (CTEIG) Round 10 FY 24 (Resource 6387 with Option 110) having an end date of 12/31/2026, anticipates a carryforward of \$70,000, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (05/01/2025 Board – Consent Item D).
- Foundation for California Community Colleges, in partnership with the California Department of Rehabilitation – Student Training and Employment Program (STEP) Year 3 (Resource 7811 with Option 113), having an end date of 12/31/2026, anticipates a carryforward of \$138,693, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (09/04/2025 Board – Consent Item F).
- Strong Workforce Program (SWP) – Health and Business for English Learners (Resource 6388 with Option 114), having an end date of 06/30/2027, anticipates a carryforward of \$1,430,960, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (03/06/2025 Board – Consent Item E).
- SWP – Priority Access Dual Enrollment (Resource 6388 with Option 115), having an end date of 06/30/2027, anticipates a carryforward of \$1,149,366, of which may

be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (03/06/2025 Board – Consent Item F).

- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Dental Assisting Pre-Apprenticeship Program (Resource 7812 with Option 128), having an end date 06/30/2027, anticipates a carryforward of \$189,379, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (11/07/2024 Board – Consent Item G).
- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Early Childhood Educator Pre-Apprenticeship Program (Resource 7812 with Option 129), having an end date of 06/30/2027, anticipates a carryforward of \$113,856, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (11/07/2024 Board – Consent Item H).
- Workforce Innovation and Opportunity Act (WIOA), the second year of a four year grant (Resource 5610 with Option 142), totaling \$678,552, in its third iteration, having a duration of 07/01/2026 – 06/30/2027, appropriated \$169,638 (09/04/2025 Board – Consent Item F).
- SWP – Regional AI Literacy Partnership: From Classroom to Career by way of Napa County Office of Education (Resource 6388 with Option 150), having an end date of 06/30/2027, anticipates a carryforward of \$31,289, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (06/06/2025 Board – Action Item G).
- CTEIG Round 11 FY 25 (Resource 6387 with Option 151) having a duration of 07/01/2025 – 06/30/2027, appropriated \$2,496,858 (04/09/2026 Board – Consent Item G).
- SWP – CTE Summer Summit (Resource 6388 with Option 152), having an end date of 06/30/2028, anticipates a carryforward of \$582,564, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (04/09/2026 Board – Consent Item H).
- Workability (Resource 6520 with Option 154), having a duration of 07/01/2026 – 06/30/2027, appropriated \$82,440.
- GSPP Zero Emissions Vehicle Implementation (ZEV Implementation) Grant (Resource 6383 with Option 157), having a duration of 07/01/2026 – 06/30/2029, appropriated \$222,668.

Major Changes to Expenditure:

- For FY 2026-2027 Adopted Budget, CTE per section cost increase is subject to the COLA increase of 4.31%, that is from \$21,866 to \$22,809. When considering 79 sections across all member districts, it is an increase of \$74,456. Per School Services

of California's 2026-27 May Revision worksheet, a 3.30% increase for FY 2027-2028, increases the per section cost from \$22,809 to \$23,562, and a 3.09% increase for FY 2028-2029, increases the per section cost from \$23,562 to \$24,290, all of which are used to drive our MYP. Lastly, a 3.11% increase for FY 2029-2030, although not part of our MYP, increases the per section cost from \$24,290 to \$25,045.

- Adjustments to discretionary expenses within unrestricted General Fund to address operational needs.
- Workers' comp rate increased from 1.77% for FY 2025-2026 to 2.30% for FY 2026-2027, per email dated 02/18/2026 from Alameda County School Insurance Group.
- Establishment of Middle College Site Administrator (Position 164) (02/05/2026 Board – Action Item D).
- DSP (Resource 6355) appropriated \$375,200 to match its revenue.
- STRS On Behalf (Resource 7690) appropriated \$423,423 under employee benefits to match its revenue, per email dated 05/05/2026 from Alameda County Office of Education.
- CTEIG Round 10 FY 24 (Resource 6387 with Option 110), having an end date of 12/31/2026, appropriated \$70,000 to match its carryforward revenue (05/01/2025 Board – Consent Item D).
- Foundation for California Community Colleges, in partnership with the California Department of Rehabilitation – Student Training and Employment Program Year 3 (Resource 7811 with Option 113), having an end date of 12/31/2026, appropriated \$138,693 to match its carryforward revenue (09/04/2025 Board – Consent Item F).
- SWP – Health and Business for English Learners (Resource 6388 with Option 114), having an end date of 06/30/2027, appropriated \$1,430,960 to match its carryforward revenue (03/05/2025 Board – Consent Item E).
- SWP – Priority Access Dual Enrollment (Resource 6388 with Option 115), having an end date of 06/30/2027, appropriated \$1,149,366 to match its carryforward revenue (03/06/2025 Board – Consent Item F).
- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Dental Assisting Pre-Apprenticeship Program (Resource 7812 with Option 128), having an end date of 06/30/2027, appropriated \$189,379, to match its carryforward revenue (11/07/2024 Board – Consent Item G).
- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Early Childhood Educator Pre-Apprenticeship Program (Resource 7812 with Option 129), having an end date of 06/30/2027, appropriated \$113,856, to match its carryforward revenue (11/07/2024 Board – Consent Item H).
- WIOA (Resource 5610 with Option 142), the second year of a four year grant, in its third iteration, appropriated \$169,638 to match its revenue (09/04/2025 Board – Consent Item F).

- SWP – Regional AI Literacy Partnership: From Classroom to Career by way of Napa County Office of Education (Resource 6388 with Option 150), appropriated \$31,289, to match its carryforward revenue (06/06/2025 Board – Action Item G).
- CTEIG Round 11 FY 25 (Resource 6387 with Option 151), appropriated \$2,496,858 to match its revenue (04/09/2026 Board – Consent Item G).
- SWP – CTE Summer Summit (Resource 6388 with Option 152), having an end date of 06/30/2028, appropriated \$582,564, to match its carryforward revenue (04/09/2026 Board – Consent Item H).
- Workability (Resource 6520 with Option 154), appropriated \$82,440 to match its revenue.
- GSPP Zero Emissions Vehicle Implementation Grant (Resource 6383 with Option 157), appropriated \$222,668 to match its revenue.
- Per School Services of California's 2026-2027 May Revision worksheet:
 - PERS rate slightly decreased from 26.81% for FY 2025-2026 to 26.40% for FY 2026-2027.
 - STRS rate continues to hold steady at 19.10% from FY 2025-2026 into FY 2026-2027.

Multi-Year Projection (MYP)

The School Services of California's 2025-2026 May Revision worksheet, provide datapoints to build Eden's MYP. In so doing, Eden is continuing to engage in deficit spending for FY 2026-2027, partially in adherence to the Fund Balance Plan (03/07/2024 Board – Action Item F).

As for FY 2027-2028 Projection (Subsequent FY 1), although Eden projects deficit spending of \$524,854, the treatment of SACS Query for the three GSPP grants (i.e., HEALTH, CIE and ZEV Implementation) continue to carryforward into FY 2027-2028, because all three grants have an end date of 06/30/2029, thereby continuing to artificially inflate Eden's deficit spending projection for the aforementioned year. It then continues into FY 2028-2029 Projection (Subsequent FY 2), however the impact will be less because it is anticipated that the final payment shall be made and properly booked in FY 2028-2029 once the final claim is submitted and all three GSPP grants are closed. Nonetheless, for FY 2028-2029, Eden still projects a slight surplus. As always, as more knowns come into play throughout the coming FY, adjustments are made accordingly at 2026-2027 First Interim Report, presented in December 2026, then again at 2026-2027 Second Interim Report, presented in March 2026.

	FY 2026-2027 Adopted Budget	FY 2027-2028 Projection	FY 2028-2029 Projection
Revenues	\$18,289,004	\$15,047,687	\$15,076,673
Expenditures	\$19,038,899	\$15,572,541	\$15,076,237
Net Increase/Decrease	<\$749,895>	<\$524,854>	\$436

Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics, according to their Economic New Release – Consumer Price Index News Release dated 05/12/2025, “The all items index rose 3.8 percent for the 12 months ending April, after rising 3.3 percent for the 12 months ending March.’ The growth in inflation is higher than what was reported at the same reporting period last year as we continue to navigate higher prices.
- We continue to assess the equipment and facility needs of each program and update accordingly.
- Growing concern on aging facilities and the need to find viable financing to provide a healthy classroom and workplace environment within our fiscal reach.
- Continue to evaluate impact of H&W increases and the burden of such costs being passed on to employees.
- Future FYs revenue COLAs are starting to align with historical trends, however we continue to seek out other financing sources so that our operations are not solely dependent on the unrestricted General Fund.
- Eden Area ROP is concerned with the uncertainty of federal revenue, as we head into FY 2026-2027, then into FY 2027-2028 (Subsequent FY 1), and then into FY 2028-2029 (Subsequent FY 2), that supports some of our operations.
- Impact of high employer STRS and PERS contributions to address statewide unfunded liability continues to be a huge component of the annual benefit costs of employees. However, STRS appears to be plateauing to FY 2029-2030 and PERS starts to show slight decreases as we progress to FY 2029-2030. Per School Services of California, Inc.’s 2026-27 May Revision worksheet, pension costs are projected as follows and are incorporated into our MYP:

	2026-2027	2027-2028	2028-2029	2029-2030
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.40%	26.80%	25.90%	25.10%

Fund 110 – Adult Education Fund: Highlights of Changes

Adult Education Fund primarily operates on a fee basis, which adjusts throughout the FY based on student interest in the programs. Payment for classes occurs prior to the start of

each trimester, whilst adjusting revenues and expenditures throughout the school year based on the enrollment of each program.

Major Changes to Revenue:

- Apprenticeship Program (Resource 0000 with Option 007) appropriated \$880,010.
- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Dental Assisting Apprenticeship Program (Resource 7812 with Option 130), having an end date of 06/30/2027, anticipates a carryforward of \$423,215, of which may be adjusted depending on fiscal activity at 2025-2026 Unaudited Actuals (02/06/2025 Board – Action Item C).
- Adult Education Fees (Resource 0390) appropriated \$485,900 comprising of Welding Program (Option 008), Medical Program (Option 013) and Dental Program (Option 014).
- Electrical Program (Resource 9100 with Option 023) appropriated \$774,675.

Major Changes to Expenditure:

- California Community Colleges Board of Governors by way of California Apprenticeship Initiative New and Innovative Grant Program – Dental Assisting Apprenticeship Program (Resource 7812 with Option 130), having an end date of 06/30/2027, appropriated \$423,215, to match its carryforward revenue (02/06/2025 Board – Action Item C).
- Adult Education Fees (Resource 0390) appropriated \$485,900 to match its revenue, of which \$112,000 is a Transfer Out to the General Fund (Fund 010 with Resource 0350) to address administrative overhead of certain K12 personnel for FY 2026-2027 at 9.52%.
- Electrical Program (Resource 9100 with Option 023) appropriated \$774,675 to match its revenue.

From FY 2024-2025 Adopted Budget to FY 2025-2026 Adopted Budget

	FY 2025-2026 First Interim Revised Budget (Approved 12/11/2025)	FY 2026-2027 Adopted Budget	Swing
Revenues	\$3,094,589	\$2,601,811	<\$492,778>
Expenditures	\$3,075,961	\$2,601,811	<\$474,150>
Difference	\$18,628	\$0	<\$18,628>

Considerations Moving Forward

- Continue to monitor enrollment to align course offerings with student interest.
- Continue to identify opportunities to leverage funding sources to support adult students.
- Identify opportunities to expand adult program offerings based on labor market needs.

Fund 400 – Capital Outlay Fund: Highlights of Changes

Per the California School Accounting Manual (CSAM), it states that "... Fund 40 authorized by the governing board must be expended for capital outlay purposes... [such as] costs of maintenance of the LEA's property, and future maintenance and renovation of school sites." These projects include, but are not limited to:

- Consultant services of Construction Manager
- Culinary and Auto Collision feasibility study
- Dental upgrades
- Repair and replacement of fences
- Replacement and modernization of doors throughout campus
- Campuswide plumbing projects
- Campuswide electrical and lighting projects
- Repaving project near C Building
- Campuswide tree pruning maintenance
- Campuswide maintenance and replacement of HVAC units
- Upgrade alarm system
- FY 2026-2027 lease payment to HUSD

For FY 2026-2027 Adopted Budget, we anticipate the beginning fund balance for FY 2026-2027 to be about \$1,730,000, earning \$91,800 in interest revenue during the course of said FY, against \$400,000 being appropriated to address Eden's anticipated capital outlay expenditures. Although Form 40, specifically Fund 400 within Form 40, reflects a deficit spending of -\$308,200, there is ample revenue to cover this deficit spending when considering our fund balance carryforward into FY 2026-2027 and our anticipated interest earned during the course of FY 2026-2027, totaling \$1,821,800.

Overall, Eden continues to monitor revenues and expenses for all funds and seek to identify opportunities to leverage resources to maximize support for students in Career Technical Education programs. As mentioned, when more knowns come into play throughout the coming FY, adjustments are made accordingly, and reported at 2026-

2027 First Interim in December 2026, then again at 2026-2027 Second Interim in March 2027.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
61	Cafeteria Enterprise Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	266,578.54	169,638.00	-36.4%
3) Other State Revenue		8300-8599	4,839,673.87	4,245,509.00	-12.3%
4) Other Local Revenue		8600-8799	9,182,060.79	13,761,857.00	49.9%
5) TOTAL, REVENUES			14,288,313.20	18,177,004.00	27.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,532,121.75	3,955,591.00	12.0%
2) Classified Salaries		2000-2999	1,661,947.68	1,952,041.00	17.5%
3) Employee Benefits		3000-3999	2,417,600.02	2,768,416.00	14.5%
4) Books and Supplies		4000-4999	383,818.80	568,957.00	48.2%
5) Services and Other Operating Expenditures		5000-5999	7,314,184.50	9,755,854.00	33.4%
6) Capital Outlay		6000-6999	179,600.06	38,040.00	-78.8%
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			15,489,272.81	19,038,899.00	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,200,959.61)	(861,895.00)	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	112,000.00	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	112,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,200,959.61)	(749,895.00)	-37.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,492,529.59	6,291,569.98	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,492,529.59	6,291,569.98	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,492,529.59	6,291,569.98	-16.0%
2) Ending Balance, June 30 (E + F1e)			6,291,569.98	5,541,674.98	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	677,369.30	393,683.30	-41.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,966,023.68	1,911,378.68	-35.6%
Cash Flow for Program Operations	0000	9780	2,411,248.68		
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780	300,000.00		
Additional Instructor at Center for 3 Year (FY 2026-2027 Remaining) (03/07/2024 Board - Action Item F)	0000	9780	150,000.00		
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780	104,775.00		
Cash Flow for Program Operations	0000	9780		1,656,603.68	
Middle College Initiative (FY 2027-2028 Remaining) (03/07/2024 Board - Action Item F)	0000	9780		150,000.00	
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780		104,775.00	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,633,177.00	3,236,613.00	22.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,696,689.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	61,942.07		
b) in Banks		9120	47,816.59		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,753.55		
4) Due from Grantor Government		9290	869,005.37		
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			8,696,207.42		
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	289,495.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,534.60		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,099,606.91		
6) TOTAL, LIABILITIES			2,404,637.44		
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)			6,291,569.98		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
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	266,578.54	169,638.00	-36.4%
TOTAL, FEDERAL REVENUE			266,578.54	169,638.00	-36.4%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
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%
Career Technical Education Incentive Grant Program	6387	8590	2,637,910.33	2,566,858.00	-2.7%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,201,763.54	1,678,651.00	-23.8%
TOTAL, OTHER STATE REVENUE			4,839,673.87	4,245,509.00	-12.3%
OTHER LOCAL REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	232,675.16	350,000.00	50.4%
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%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	815,481.63	3,230,485.00	296.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	8,133,904.00	10,181,372.00	25.2%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,182,060.79	13,761,857.00	49.9%
TOTAL, REVENUES			14,288,313.20	18,177,004.00	27.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,557,140.78	2,916,148.00	14.0%
Certificated Pupil Support Salaries		1200	170,378.02	206,861.00	21.4%
Certificated Supervisors' and Administrators' Salaries		1300	745,402.95	832,582.00	11.7%
Other Certificated Salaries		1900	59,200.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,532,121.75	3,955,591.00	12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	47,627.24	54,989.00	15.5%
Classified Support Salaries		2200	615,319.45	735,174.00	19.5%
Classified Supervisors' and Administrators' Salaries		2300	308,377.74	357,118.00	15.8%
Clerical, Technical and Office Salaries		2400	681,854.70	804,760.00	18.0%
Other Classified Salaries		2900	8,768.55	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,661,947.68	1,952,041.00	17.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,009,204.23	1,102,647.00	9.3%
PERS		3201-3202	488,000.12	582,347.00	19.3%
OASDI/Medicare/Alternative		3301-3302	210,940.77	240,711.00	14.1%
Health and Welfare Benefits		3401-3402	572,161.34	658,070.00	15.0%
Unemployment Insurance		3501-3502	9,251.54	11,686.00	26.3%
Workers' Compensation		3601-3602	103,312.13	148,498.00	43.7%
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	24,729.89	24,457.00	-1.1%
TOTAL, EMPLOYEE BENEFITS			2,417,600.02	2,768,416.00	14.5%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Approved Textbooks and Core Curricula Materials		4100	2,189.33	30,700.00	1,302.3%
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	243,326.00	453,749.00	86.5%
Noncapitalized Equipment		4400	138,303.47	83,508.00	-39.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			383,818.80	568,957.00	48.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	679,292.25	894,992.00	31.8%
Travel and Conferences		5200	83,167.91	124,396.00	49.6%
Dues and Memberships		5300	40,812.84	39,285.00	-3.7%
Insurance		5400-5499	78,286.92	48,503.00	-38.0%
Operations and Housekeeping Services		5500	224,565.64	194,650.00	-13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,442.65	54,395.00	153.7%
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		5800-5899	6,117,178.58	8,297,120.00	35.6%
Communications		5900	69,437.71	102,513.00	47.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,314,184.50	9,755,854.00	33.4%
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	179,600.06	38,040.00	-78.8%
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			179,600.06	38,040.00	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,489,272.81	19,038,899.00	22.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	112,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	112,000.00	New
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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					
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					
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	112,000.00	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	266,578.54	169,638.00	-36.4%
3) Other State Revenue		8300-8599	4,839,673.87	4,245,509.00	-12.3%
4) Other Local Revenue		8600-8799	9,182,060.79	13,761,857.00	49.9%
5) TOTAL, REVENUES			14,288,313.20	18,177,004.00	27.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,655,982.26	12,229,643.00	26.7%
2) Instruction - Related Services	2000-2999		1,757,065.43	2,089,486.00	18.9%
3) Pupil Services	3000-3999		1,236,640.31	1,776,892.00	43.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,848,249.61	2,198,998.00	19.0%
8) Plant Services	8000-8999		991,335.20	743,880.00	-25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,489,272.81	19,038,899.00	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,200,959.61)	(861,895.00)	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	112,000.00	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	112,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,200,959.61)	(749,895.00)	-37.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,492,529.59	6,291,569.98	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,492,529.59	6,291,569.98	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,492,529.59	6,291,569.98	-16.0%
2) Ending Balance, June 30 (E + F1e)			6,291,569.98	5,541,674.98	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	677,369.30	393,683.30	-41.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,966,023.68	1,911,378.68	-35.6%
Cash Flow for Program Operations	0000	9780	2,411,248.68		
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780	300,000.00		
Additional Instructor at Center for 3 Year (FY 2026-2027 Remaining) (03/07/2024 Board - Action Item F)	0000	9780	150,000.00		
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780	104,775.00		
Cash Flow for Program Operations	0000	9780		1,656,603.68	
Middle College Initiative (FY 2027-2028 Remaining) (03/07/2024 Board - Action Item F)	0000	9780		150,000.00	
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780		104,775.00	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,633,177.00	3,236,613.00	22.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6383	Golden State Pathways Program	459,459.30	272,024.30
7339	Dual Enrollment Opportunities	105,908.98	9,657.98
9010	Other Restricted Local	112,001.02	112,001.02
Total, Restricted Balance		677,369.30	393,683.30

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	1,133,053.49	1,333,225.00	17.7%
4) Other Local Revenue		8600-8799	972,173.27	1,268,586.00	30.5%
5) TOTAL, REVENUES			2,105,226.76	2,601,811.00	23.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	564,347.05	607,826.00	7.7%
2) Classified Salaries		2000-2999	226,359.80	362,691.00	60.2%
3) Employee Benefits		3000-3999	274,937.69	342,490.00	24.6%
4) Books and Supplies		4000-4999	148,386.08	211,748.00	42.7%
5) Services and Other Operating Expenditures		5000-5999	486,486.94	940,696.00	93.4%
6) Capital Outlay		6000-6999	89,742.22	24,360.00	-72.9%
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			1,790,259.78	2,489,811.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314,966.98	112,000.00	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	112,000.00	New
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	(112,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			314,966.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,468.90	859,435.88	57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,468.90	859,435.88	57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,468.90	859,435.88	57.8%
2) Ending Balance, June 30 (E + F1e)			859,435.88	859,435.88	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	513,164.66	513,164.66	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	346,271.22	346,271.22	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	762,464.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,670.02		
b) in Banks		9120	88,041.49		
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	525.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,534.60		
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			870,235.88		
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	10,800.00		
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			10,800.00		
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)			859,435.88		
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,133,053.49	1,333,225.00	17.7%
TOTAL, OTHER STATE REVENUE			1,133,053.49	1,333,225.00	17.7%
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	19,953.43	20,000.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	898,219.04	1,240,575.00	38.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	54,000.80	8,011.00	-85.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			972,173.27	1,268,586.00	30.5%
TOTAL, REVENUES			2,105,226.76	2,601,811.00	23.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	421,153.78	451,615.00	7.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	143,193.27	156,211.00	9.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			564,347.05	607,826.00	7.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	55,375.56	88,528.00	59.9%
Classified Support Salaries		2200	14,489.89	13,000.00	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	16,230.28	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	139,382.47	261,163.00	87.4%
Other Classified Salaries		2900	881.60	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			226,359.80	362,691.00	60.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	98,830.76	108,085.00	9.4%
PERS		3201-3202	52,455.57	78,883.00	50.4%
OASDI/Medicare/Alternative		3301-3302	28,286.92	34,580.00	22.2%
Health and Welfare Benefits		3401-3402	74,306.96	91,504.00	23.1%
Unemployment Insurance		3501-3502	1,583.04	1,822.00	15.1%
Workers' Compensation		3601-3602	15,656.83	23,673.00	51.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,817.61	3,943.00	3.3%
TOTAL, EMPLOYEE BENEFITS			274,937.69	342,490.00	24.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	60,827.36	50,700.00	-16.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,754.60	161,048.00	205.3%
Noncapitalized Equipment		4400	34,804.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			148,386.08	211,748.00	42.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,902.21	1,330.00	-77.5%
Dues and Memberships		5300	0.00	2,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,686.91	15,000.00	124.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,350.00	30,000.00	5.8%
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	443,721.21	888,446.00	100.2%
Communications		5900	1,826.61	3,920.00	114.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			486,486.94	940,696.00	93.4%
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	28,940.39	0.00	-100.0%
Equipment		6400	60,801.83	24,360.00	-59.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,742.22	24,360.00	-72.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,790,259.78	2,489,811.00	39.1%
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	112,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	112,000.00	New
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	(112,000.00)	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	1,133,053.49	1,333,225.00	17.7%
4) Other Local Revenue		8600-8799	972,173.27	1,268,586.00	30.5%
5) TOTAL, REVENUES			2,105,226.76	2,601,811.00	23.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,184,279.37	1,671,764.00	41.2%
2) Instruction - Related Services	2000-2999		515,651.18	758,545.00	47.1%
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		90,329.23	59,502.00	-34.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,790,259.78	2,489,811.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			314,966.98	112,000.00	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	112,000.00	New
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	(112,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			314,966.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,468.90	859,435.88	57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,468.90	859,435.88	57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,468.90	859,435.88	57.8%
2) Ending Balance, June 30 (E + F1e)			859,435.88	859,435.88	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	513,164.66	513,164.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	346,271.22	346,271.22	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	513,164.66	513,164.66
Total, Restricted Balance		513,164.66	513,164.66

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	6,489.96	4,200.00	-35.3%
5) TOTAL, REVENUES			6,489.96	4,200.00	-35.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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)			6,489.96	4,200.00	-35.3%
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)			6,489.96	4,200.00	-35.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.47	236,535.43	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.47	236,535.43	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.47	236,535.43	2.8%
2) Ending Balance, June 30 (E + F1e)			236,535.43	240,735.43	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	236,535.43	240,735.43	1.8%
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	234,983.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,551.99		
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			236,535.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			236,535.43		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,489.96	4,200.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,489.96	4,200.00	-35.3%
TOTAL, REVENUES			6,489.96	4,200.00	-35.3%
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	6,489.96	4,200.00	-35.3%
5) TOTAL, REVENUES			6,489.96	4,200.00	-35.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			6,489.96	4,200.00	-35.3%
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)			6,489.96	4,200.00	-35.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.47	236,535.43	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.47	236,535.43	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.47	236,535.43	2.8%
2) Ending Balance, June 30 (E + F1e)			236,535.43	240,735.43	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	236,535.43	240,735.43	1.8%
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	92,959.17	91,800.00	-1.2%
5) TOTAL, REVENUES			92,959.17	91,800.00	-1.2%
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	851,108.42	400,000.00	-53.0%
6) Capital Outlay		6000-6999	991,971.35	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,843,079.77	400,000.00	-78.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,750,120.60)	(308,200.00)	-82.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,750,120.60)	(308,200.00)	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,984,127.39	2,234,006.79	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,984,127.39	2,234,006.79	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,984,127.39	2,234,006.79	-43.9%
2) Ending Balance, June 30 (E + F1e)			2,234,006.79	1,925,806.79	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,234,006.79	1,925,806.79	-13.8%
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	2,206,804.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,202.35		
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			2,234,006.79		
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)			2,234,006.79		
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	92,959.17	91,800.00	-1.2%
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			92,959.17	91,800.00	-1.2%
TOTAL, REVENUES			92,959.17	91,800.00	-1.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	97,607.00	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	753,501.42	400,000.00	-46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			851,108.42	400,000.00	-53.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,591.69	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	910,379.66	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			991,971.35	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,843,079.77	400,000.00	-78.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	92,959.17	91,800.00	-1.2%
5) TOTAL, REVENUES			92,959.17	91,800.00	-1.2%
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		1,843,079.77	400,000.00	-78.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,843,079.77	400,000.00	-78.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,750,120.60)	(308,200.00)	-82.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,750,120.60)	(308,200.00)	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,984,127.39	2,234,006.79	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,984,127.39	2,234,006.79	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,984,127.39	2,234,006.79	-43.9%
2) Ending Balance, June 30 (E + F1e)			2,234,006.79	1,925,806.79	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,234,006.79	1,925,806.79	-13.8%
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	2026-27
		Estimated Actuals	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	80,332.97	65,000.00	-19.1%
5) TOTAL, REVENUES			80,332.97	65,000.00	-19.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	333.14	2,000.00	500.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			333.14	2,000.00	500.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,999.83	63,000.00	-21.2%
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 NET POSITION (C + D4)			79,999.83	63,000.00	-21.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	917,687.40	997,687.23	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,687.40	997,687.23	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			917,687.40	997,687.23	8.7%
2) Ending Net Position, June 30 (E + F1e)			997,687.23	1,060,687.23	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	997,687.23	1,060,687.23	6.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	.31		
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	997,686.92		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			997,687.23		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			997,687.23		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	80,332.97	65,000.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,332.97	65,000.00	-19.1%
TOTAL, REVENUES			80,332.97	65,000.00	-19.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	333.14	2,000.00	500.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			333.14	2,000.00	500.3%
TOTAL, EXPENSES			333.14	2,000.00	500.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,332.97	65,000.00	-19.1%
5) TOTAL, REVENUES			80,332.97	65,000.00	-19.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		333.14	2,000.00	500.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			333.14	2,000.00	500.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,999.83	63,000.00	-21.2%
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 NET POSITION (C + D4)			79,999.83	63,000.00	-21.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	917,687.40	997,687.23	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,687.40	997,687.23	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			917,687.40	997,687.23	8.7%
2) Ending Net Position, June 30 (E + F1e)			997,687.23	1,060,687.23	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	997,687.23	1,060,687.23	6.3%

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,620,000.00	8,461,959.00	7,440,499.00	9,617,865.00	11,064,865.00	10,753,865.00	10,879,865.00	7,791,642.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	75,000.00	0.00	39,638.00	0.00
Other State Revenue	8300-8599		65,000.00	0.00	15,509.00	2,100,000.00	0.00	140,000.00	0.00	275,000.00
Other Local Revenue	8600-8799		35,000.00	0.00	4,806,857.00	175,000.00	685,000.00	570,000.00	165,000.00	450,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	37,000.00	0.00	0.00	35,000.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			100,000.00	0.00	4,822,366.00	2,312,000.00	760,000.00	710,000.00	239,638.00	725,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,000.00	225,000.00	367,000.00	367,000.00	367,000.00	0.00	714,591.00	367,000.00
Classified Salaries	2000-2999		104,041.00	168,000.00	168,000.00	168,000.00	168,000.00	168,000.00	168,000.00	168,000.00
Employee Benefits	3000-3999		80,000.00	180,000.00	200,000.00	200,000.00	200,000.00	80,000.00	353,416.00	200,000.00
Books and Supplies	4000-4999		5,000.00	60,000.00	35,000.00	35,000.00	36,000.00	36,000.00	36,000.00	123,957.00
Services	5000-5999		150,000.00	600,000.00	2,050,000.00	75,000.00	300,000.00	300,000.00	2,055,854.00	600,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	18,040.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			419,041.00	1,233,000.00	2,820,000.00	865,000.00	1,071,000.00	584,000.00	3,327,861.00	1,476,997.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	336,540.00	100,000.00	136,540.00	100,000.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		336,540.00	100,000.00	136,540.00	100,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(211,000.00)	(61,000.00)	(75,000.00)	(75,000.00)					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(211,000.00)	(61,000.00)	(75,000.00)	(75,000.00)	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		547,540.00	161,000.00	211,540.00	175,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(158,041.00)	(1,021,460.00)	2,177,366.00	1,447,000.00	(311,000.00)	126,000.00	(3,088,223.00)	(751,997.00)
F. ENDING CASH (A + E)			8,461,959.00	7,440,499.00	9,617,865.00	11,064,865.00	10,753,865.00	10,879,865.00	7,791,642.00	7,039,645.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		7,039,645.00	7,718,395.00	8,597,145.00	9,000,895.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	55,000.00	0.00	0.00	169,638.00	169,638.00
Other State Revenue	8300-8599	373,750.00	373,750.00	373,750.00	373,750.00	155,000.00	0.00	4,245,509.00	4,245,509.00
Other Local Revenue	8600-8799	1,675,000.00	1,675,000.00	1,675,000.00	1,675,000.00	175,000.00	0.00	13,761,857.00	13,761,857.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	40,000.00	0.00	0.00	112,000.00	112,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,048,750.00	2,048,750.00	2,048,750.00	2,143,750.00	330,000.00	0.00	18,289,004.00	18,289,004.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	367,000.00	367,000.00	367,000.00	367,000.00	0.00		3,955,591.00	3,955,591.00
Classified Salaries	2000-2999	168,000.00	168,000.00	168,000.00	168,000.00	0.00		1,952,041.00	1,952,041.00
Employee Benefits	3000-3999	200,000.00	200,000.00	675,000.00	200,000.00	0.00		2,768,416.00	2,768,416.00
Books and Supplies	4000-4999	35,000.00	35,000.00	35,000.00	35,000.00	62,000.00		568,957.00	568,957.00
Services	5000-5999	600,000.00	400,000.00	400,000.00	2,000,000.00	225,000.00		9,755,854.00	9,755,854.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00		38,040.00	38,040.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,370,000.00	1,170,000.00	1,645,000.00	2,770,000.00	287,000.00	0.00	19,038,899.00	19,038,899.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							336,540.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	336,540.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(211,000.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(211,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	547,540.00	
E. NET INCREASE/DECREASE (B - C + D)		678,750.00	878,750.00	403,750.00	(626,250.00)	43,000.00	0.00	(202,355.00)	(749,895.00)
F. ENDING CASH (A + E)		7,718,395.00	8,597,145.00	9,000,895.00	8,374,645.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,417,645.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,374,645.00	8,290,848.00	7,425,348.00	9,946,428.00	11,464,928.00	11,249,428.00	11,363,928.00	9,568,982.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	75,000.00	0.00	39,638.00	0.00
Other State Revenue	8300-8599		62,000.00	0.00	6,580.00	2,100,000.00	0.00	0.00	0.00	285,000.00
Other Local Revenue	8600-8799		28,469.00	0.00	4,650,000.00	180,000.00	670,000.00	620,000.00	175,000.00	605,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	39,000.00	0.00	0.00	37,000.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			90,469.00	0.00	4,656,580.00	2,319,000.00	745,000.00	620,000.00	251,638.00	890,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		70,000.00	210,000.00	340,000.00	340,000.00	340,000.00	0.00	694,093.00	340,000.00
Classified Salaries	2000-2999		91,266.00	150,500.00	150,500.00	150,500.00	150,500.00	150,500.00	150,500.00	150,500.00
Employee Benefits	3000-3999		72,000.00	165,000.00	180,000.00	180,000.00	180,000.00	65,000.00	352,579.00	180,000.00
Books and Supplies	4000-4999		8,000.00	55,000.00	30,000.00	30,000.00	30,000.00	30,000.00	77,000.00	50,000.00
Services	5000-5999		120,000.00	500,000.00	1,650,000.00	75,000.00	260,000.00	260,000.00	772,412.00	500,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			361,266.00	1,080,500.00	2,350,500.00	800,500.00	960,500.00	505,500.00	2,046,584.00	1,220,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	330,000.00	100,000.00	115,000.00	115,000.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		330,000.00	100,000.00	115,000.00	115,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(287,000.00)	(87,000.00)	(100,000.00)	(100,000.00)					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(287,000.00)	(87,000.00)	(100,000.00)	(100,000.00)	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		617,000.00	187,000.00	215,000.00	215,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(83,797.00)	(865,500.00)	2,521,080.00	1,518,500.00	(215,500.00)	114,500.00	(1,794,946.00)	(330,500.00)
F. ENDING CASH (A + E)			8,290,848.00	7,425,348.00	9,946,428.00	11,464,928.00	11,249,428.00	11,363,928.00	9,568,982.00	9,238,482.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		9,238,482.00	9,300,482.00	9,532,482.00	9,341,482.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	0.00	0.00	0.00	55,000.00	0.00	0.00	169,638.00	169,638.00
Other State Revenue	8300-8599	237,500.00	237,500.00	237,500.00	237,500.00	155,000.00	0.00	3,558,580.00	3,558,580.00
Other Local Revenue	8600-8799	1,025,000.00	1,025,000.00	1,025,000.00	1,025,000.00	175,000.00	0.00	11,203,469.00	11,203,469.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	40,000.00	0.00	0.00	116,000.00	116,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,262,500.00	1,262,500.00	1,262,500.00	1,357,500.00	330,000.00	0.00	15,047,687.00	15,047,687.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	340,000.00	340,000.00	340,000.00	340,000.00	0.00	0.00	3,694,093.00	3,694,093.00
Classified Salaries	2000-2999	150,500.00	150,500.00	150,500.00	150,500.00	0.00	0.00	1,746,766.00	1,746,766.00
Employee Benefits	3000-3999	180,000.00	180,000.00	603,000.00	180,000.00	0.00	0.00	2,517,579.00	2,517,579.00
Books and Supplies	4000-4999	30,000.00	30,000.00	30,000.00	51,691.00	40,000.00	0.00	491,691.00	491,691.00
Services	5000-5999	500,000.00	330,000.00	330,000.00	1,600,000.00	200,000.00	0.00	7,097,412.00	7,097,412.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,200,500.00	1,030,500.00	1,453,500.00	2,322,191.00	240,000.00	0.00	15,572,541.00	15,572,541.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							330,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(287,000.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(287,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	617,000.00	
E. NET INCREASE/DECREASE (B - C + D)		62,000.00	232,000.00	(191,000.00)	(964,691.00)	90,000.00	0.00	92,146.00	(524,854.00)
F. ENDING CASH (A + E)		9,300,482.00	9,532,482.00	9,341,482.00	8,376,791.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,466,791.00	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for inspection at:

Place: Eden Area ROP

Date: 06/11/2026

Adoption Date: 06/18/2026

Signed: _____

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

Printed Name: Blaine Torpey

Public Hearing:

Place: Eden Area ROP

Date: 06/18/2026

Time: 5:45 PM

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Anthony Oum

Title: Fiscal Services Administrator

Telephone: 510/293-2906

E-mail: aoum@edenrop.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	n/a
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	n/a
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X

**Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
Joint Powers Agency Certification**

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	n/a	
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	n/a	n/a
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior fiscal year or budget year?	n/a	n/a
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

- ☐ This JPA is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):
- Total liabilities actuarially determined: \$ _____
 - Less: Amount of total liabilities reserved in budget: \$ _____
 - Estimated accrued but unfunded liabilities: \$ _____ 0.00
- ☒ This JPA is not self-insured for workers' compensation claims.

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/18/2026 Date of Meeting (Format: MM/DD/YYYY)
Blaine Torpey Printed Name	Superintendent Title

For additional information on this certification, please contact:

Anthony Oum Name	Fiscal Services Administrator Title
aoum@edenrop.org Email	510/293-2906 Telephone

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	6,280.00	28,791.00	35,071.00			35,071.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	8,028,673.00	(1,205,276.00)	6,823,397.00			6,823,397.00	
Total/Net OPEB Liability	335,764.00	62,230.00	397,994.00			397,994.00	
Compensated Absences Payable	68,279.00	946,062.00	1,014,341.00			1,014,341.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	8,438,996.00	(168,193.00)	8,270,803.00	0.00	0.00	8,270,803.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 812,072.25
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,799,597.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.94%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 991,501.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 254,157.43

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	99,343.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,345,002.58
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,345,002.58
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,505,066.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,757,065.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	659,384.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	586,074.66
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,107.50
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,408.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	732,680.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,700,517.56
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	14,957,304.20
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.99%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.99%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,345,002.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.14%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.14%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0.07%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost
rate: 9.14%

Highest
rate used
in any
program: 0.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7810	1,120,744.67	800.00	0.07%

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					
2. Federal Revenues	8100-8299	169,638.00	0.00%	169,638.00	0.00%	169,638.00
3. Other State Revenues	8300-8599	4,245,509.00	-16.18%	3,558,580.00	0.00%	3,558,580.00
4. Other Local Revenues	8600-8799	13,761,857.00	-18.59%	11,203,469.00	0.22%	11,228,455.00
5. Other Financing Sources						
a. Transfers In	8900-8929	112,000.00	3.57%	116,000.00	3.45%	120,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		18,289,004.00	-17.72%	15,047,687.00	0.19%	15,076,673.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,955,591.00		3,694,093.00
b. Step & Column Adjustment				32,224.00		30,395.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(293,722.00)		(138,524.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,955,591.00	-6.61%	3,694,093.00	-2.93%	3,585,964.00
2. Classified Salaries						
a. Base Salaries				1,952,041.00		1,746,766.00
b. Step & Column Adjustment				18,493.00		18,456.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(223,768.00)		(123,693.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,952,041.00	-10.52%	1,746,766.00	-6.02%	1,641,529.00
3. Employee Benefits	3000-3999	2,768,416.00	-9.06%	2,517,579.00	-1.47%	2,480,579.00
4. Books and Supplies	4000-4999	568,957.00	-13.58%	491,691.00	-2.85%	477,691.00
5. Services and Other Operating Expenditures	5000-5999	9,755,854.00	-27.25%	7,097,412.00	-3.10%	6,877,474.00
6. Capital Outlay	6000-6999	38,040.00	-34.28%	25,000.00	-48.00%	13,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		19,038,899.00	-18.21%	15,572,541.00	-3.19%	15,076,237.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(749,895.00)		(524,854.00)		436.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,291,569.98		5,541,674.98		5,016,820.98
2. Ending Fund Balance (Sum lines C and D1)		5,541,674.98		5,016,820.98		5,017,256.98
3. Components of Ending Fund Balance						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	393,683.30				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,911,378.68		2,369,488.98		2,454,294.98

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,236,613.00		2,647,332.00		2,562,962.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,541,674.98		5,016,820.98		5,017,256.98
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,236,613.00		2,647,332.00		2,562,962.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
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 - by Amount (Sum lines E1a thru E2c)		3,236,613.00		2,647,332.00		2,562,962.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		17.00%		17.00%		17.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		19,038,899.00		15,572,541.00		15,076,237.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		19,038,899.00		15,572,541.00		15,076,237.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)		951,944.95		778,627.05		753,811.85
7. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
8. Reserve Standard (Greater of Line F6 or F7)		951,944.95		778,627.05		753,811.85
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. 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.						
Adjustment in B1d – Other Adjustments for 2027-28 Projection (Subsequent FY 1) are due to the end of restricted sources such as STEP Year 3 (Resource 7811 with Option 113), Middle & Early College (Resource 7339 with Option 126), DA Pre Apprenticeships 7812 with Option 128), SWP PADE (Resource 6388 with Option 115), and Early Childhood Educator (Resource 7812 with Option 129). Also, this adjustment reflects a reduced carryforward of multiyear restricted resources such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), GSPP ZEV Implementation (Resource 6383 with Option 157), and SWP CTESS (Resource 6388 with Option 152). Adjustment in B1d – Other Adjustments for 2028-29 Projection (Subsequent FY 2) are due to the end of restricted sources such as SWP-PADE Resource 6388 with Option 115), and reduced carryforward of multiyear restricted resources such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), and GSPP ZEV Implementation (Resource 6383 with Option 157). Adjustment in B2d – Other Adjustments for 2027-28 Projection (Subsequent FY 1) are due to the end of restricted sources such as STEP Year 3 (Resource 7811 with Option 113), Middle & Early College (Resource 7339 with Option 126), DA Pre Apprenticeships (Resource 7812 with Option 128), SWP HB4EL (Resource 6388 with Option 114), SWP NCOE AI (Resource 6388 with Option 150), and Early Childhood Educator (Resource 7812 with Option 129). Also, this adjustment reflects a reduced carryforward of multiyear restricted resources such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), GSPP ZEV Implementation (Resource 6383 with Option 157), and SWP CTESS (Resource 6388 with Option 152). Adjustment in B2d Other Adjustments for 2028-29 Projection (Subsequent FY2) are due to reduced carryforward of multiyear restricted resources such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), and GSPP ZEV Implementation (Resource 6383 with Option 157). No adjustments made in B10 – Other Adjustments for either 2027-28 Projection (Subsequent FY 1) or 2028-29 Projection (Subsequent FY 2).						

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

01 40428 0000000
Form SIAA
H8BRFKDZX6(2026-27)

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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	15,534.60
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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,534.60	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								

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

01 40428 0000000
Form SIAA
H8BRFKDZX6(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	15,534.60	15,534.60

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					112,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	112,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					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
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	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								
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	0.00	0.00	0.00	0.00	112,000.00	112,000.00		

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total 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		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	8,676,048.00	19,038,899.00	45.6%	Met
1st Subsequent Year (2027-28)	7,958,438.00	15,572,541.00	51.1%	Met
2nd Subsequent Year (2028-29)	7,708,072.00	15,076,237.00	51.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total 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 funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

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

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. JPA's Change in Funding Level			
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the JPA'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 JPA'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)	266,578.54		
Budget Year (2026-27)	169,638.00	-36.36%	Yes
1st Subsequent Year (2027-28)	169,638.00	0.00%	No
2nd Subsequent Year (2028-29)	169,638.00	0.00%	No

Explanation:

(required if yes)

Budget Year (2026-27) shows -36.36% because Hayward Promise Neighborhood (Resource 5810 with Option 094 [Year4] and with Option 095 [Year 5]) had its federal funding suspended (Cal State East Bay letter dated 12/12/2025) thereby removing this revenue source altogether.

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

First Prior Year (2025-26)	4,839,673.87		
Budget Year (2026-27)	4,245,509.00	-12.28%	Yes
1st Subsequent Year (2027-28)	3,558,580.00	-16.18%	Yes
2nd Subsequent Year (2028-29)	3,558,580.00	0.00%	No

Explanation:

(required if yes)

Budget Year (2026-27) shows -12.28% due to advances of 3 grants received in FY 2024-2025, which are GSPP HEATLH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), and Middle & Early College (Resource 7339 with Option 126). Such advances were included as fund balance for FY 2024-2025, as per SACS Query. Also, this decrease is a result of new FY 25 CTEIG (Resource 6387 with Option 151) lower than FY 24 CTEIG. 1st Subsequent Year (2027-28) shows -16.18% because restricted sources end in FY 2026-2027, such as Middle College & Early College (Resource 7339 with Option 126), STEP Year 3 (Resource 7811 with Option 113), DA Pre Apprenticeship (Resource 7812 with Option 128) and Early Childhood (Resource 7812 with Option 129).

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

First Prior Year (2025-26)	9,182,060.79		
Budget Year (2026-27)	13,761,857.00	49.88%	Yes
1st Subsequent Year (2027-28)	11,203,469.00	-18.59%	Yes
2nd Subsequent Year (2028-29)	11,228,455.00	0.22%	No

Explanation:

(required if yes)

Budget Year (2026-27) shows 49.88% is misleading. Not all GF revenues from member districts have been collected at time of FY 2026-2027 Adopted Budget. First Prior Year (2025-26) should be more aligned with Budget Year (2026-27) come Unaudited Actuals. 1st Subsequent Year (2027-28) shows -18.59% because restricted sources end in FY 2026-2027, such as SWP-HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), and SWP-NCOE AI (Resource 6388 with Option 150)

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

First Prior Year (2025-26)	383,818.80		
Budget Year (2026-27)	568,957.00	48.24%	Yes
1st Subsequent Year (2027-28)	491,691.00	-13.58%	Yes
2nd Subsequent Year (2028-29)	477,691.00	-2.85%	No

Explanation:

(required if yes)

Budget Year (2026-27) shows 48.24% due to new grants and carryforward into FY 2026-2027, such as WIOA Year 2 of 4 (Resource 5610 with Option 142), GSPP-ZEV Implementation (Resource 6383 with Option 157), CTEIG FY 25 (Resource 6387 with Option 151), SWP-CTESS (Resource 6383 with Option 152), Middle & Early College (Resource 7339 with Option 126), and DA Pre Apprenticeship (Resource 7812 with Option 128). 1st Subsequent Year shows -13.58% because restricted sources end in FY 2026-2027, such as Middle & Early College (Resource 7339 with Option 126), SWP-HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), and DA Pre Apprenticeship (Resource 7812 with Option 128).

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

First Prior Year (2025-26)	7,314,184.50		
Budget Year (2026-27)	9,755,854.00	33.38%	Yes
1st Subsequent Year (2027-28)	7,097,412.00	-27.25%	Yes
2nd Subsequent Year (2028-29)	6,877,474.00	-3.10%	No

Explanation:

(required if yes)

Budget Year (2026-27) shows 33.38% due to new grants a carryforward into FY 2026-2027, such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), GSPP ZEV Implementation (Resource 6383 with Option 157), CTEIG FY 24 (Resource 6387 with Option 110), SWP-HB4EL (Resource 6388 with Option 114) SWP PADE (Resource 6388 with Option 115) and SWP CTESS (Resource 6388 with Option 152). 1st Subsequent Year (2027-28) shows -27.25% because restricted sources end in FY 2026-2027, such as SWP HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), Middle & Early College (Resource 7339 with Option 126) and Early Childhood Educator (Resource 7812 with Option 129).

6C. Calculating the JPA'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	Status
		Over Previous Year	

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

First Prior Year (2025-26)	14,288,313.20		
Budget Year (2026-27)	18,177,004.00	27.22%	Not Met
1st Subsequent Year (2027-28)	14,931,687.00	-17.85%	Not Met
2nd Subsequent Year (2028-29)	14,956,673.00	0.17%	Met

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

First Prior Year (2025-26)	7,698,003.30		
Budget Year (2026-27)	10,324,811.00	34.12%	Not Met
1st Subsequent Year (2027-28)	7,589,103.00	-26.50%	Not Met
2nd Subsequent Year (2028-29)	7,355,165.00	-3.08%	Met

6D. Comparison of JPA 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 6B above and will also display in the explanation box below.

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

Budget Year (2026-27) shows -36.36% because Hayward Promise Neighborhood (Resource 5810 with Option 094 [Year4] and with Option 095 [Year 5]) had its federal funding suspended (Cal State East Bay letter dated 12/12/2025) thereby removing this revenue source altogether.

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

Budget Year (2026-27) shows -12.28% due to advances of 3 grants received in FY 2024-2025, which are GSPP HEATLH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), and Middle & Early College (Resource 7339 with Option 126). Such advances were included as fund balance for FY 2024-2025, as per SACS Query. Also, this decrease is a result of new FY 25 CTEIG (Resource 6387 with Option 151) lower than FY 24 CTEIG. 1st Subsequent Year (2027-28) shows -16.18% because restricted sources end in FY 2026-2027, such as Middle College & Early College (Resource 7339 with Option 126), STEP Year 3 (Resource 7811 with Option 113), DA Pre Apprenticeship (Resource 7812 with Option 128) and Early Childhood (Resource 7812 with Option 129).

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

Budget Year (2026-27) shows 49.88% is misleading. Not all GF revenues from member districts have been collected at time of FY 2026-2027 Adopted Budget. First Prior Year (2025-26) should be more aligned with Budget Year (2026-27) come Unaudited Actuals. 1st Subsequent Year (2027-28) shows -18.59% because restricted sources end in FY 2026-2027, such as SWP-HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), and SWP-NCOE AI (Resource 6388 with Option 150)

- 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 6B above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B if NOT met)

Budget Year (2026-27) shows 48.24% due to new grants and carryforward into FY 2026-2027, such as WIOA Year 2 of 4 (Resource 5610 with Option 142), GSPP-ZEV Implementation (Resource 6383 with Option 157), CTEIG FY 25 (Resource 6387 with Option 151), SWP-CTESS (Resource 6383 with Option 152), Middle & Early College (Resource 7339 with Option 126), and DA Pre Apprenticeship (Resource 7812 with Option 128). 1st Subsequent Year shows -13.58% because restricted sources end in FY 2026-2027, such as Middle & Early College (Resource 7339 with Option 126), SWP-HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), and DA Pre Apprenticeship (Resource 7812 with Option 128).

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

Budget Year (2026-27) shows 33.38% due to new grants a carryforward into FY 2026-2027, such as GSPP HEALTH (Resource 6383 with Option 118), GSPP CIE (Resource 6383 with Option 119), GSPP ZEV Implementation (Resource 6383 with Option 157), CTEIG FY 24 (Resource 6387 with Option 110), SWP-HB4EL (Resource 6388 with Option 114) SWP PADE (Resource 6388 with Option 115) and SWP CTESS (Resource 6388 with Option 152). 1st Subsequent Year (2027-28) shows -27.25% because restricted sources end in FY 2026-2027, such as SWP HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), Middle & Early College (Resource 7339 with Option 126) and Early Childhood Educator (Resource 7812 with Option 129).

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

This criterion is not checked for JPAs

8. CRITERION: Deficit Spending

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

8A. Calculating the JPA'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.	JPA's Available Reserve Amounts			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,834,993.00	2,844,723.00	2,633,177.00
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)	2,834,993.00	2,844,723.00	2,633,177.00
2.	JPA's Total Expenditures and Other Financing Uses			
a.	JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	16,678,952.97	18,233,659.38	15,489,272.81
b.	Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c.	Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	16,678,952.97	18,233,659.38	15,489,272.81
3.	JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	17.0%	15.6%	17.0%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		5.7%	5.2%	5.7%

¹Available reserves are the 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 A JPA 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.

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(286,751.20)	16,678,952.97	1.7%	Met
Second Prior Year (2024-25)	(785,306.01)	18,233,659.38	4.3%	Met
First Prior Year (2025-26)	(1,200,959.61)	15,489,272.81	7.8%	Not Met
Budget Year (2026-27) (Information only)	(749,895.00)	19,038,899.00		

8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - 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. STANDARD: Budgeted beginning 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	JPA 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.

JPA ADA (Criterion 10):

JPA's Fund Balance Standard Percentage Level:

9A-1. Calculating the JPA's 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	General Fund Beginning Balance ² (Form 01, Line F1e)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	5,092,101.89	8,693,209.80	N/A	Met
Second Prior Year (2024-25)	9,576,043.80	8,277,835.60	13.56%	Not Met
First Prior Year (2025-26)	5,564,633.47	7,492,529.59	N/A	Met
Budget Year (2026-27) (Information only)	6,291,569.98			

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

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

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

- 1a. STANDARD MET - 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 JPA's Ending Cash Balance is Positive

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	8,374,645.00	Met

9B-2. Comparison of the JPA'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:

Percentage Level		JPA 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 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 (Education Code Section 42238.02) and then rounded to the nearest thousand.

³ A JPA 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.

JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	0	0	0
JPA's Reserve Standard Percentage Level:	5.0%	5.0%	5.0%

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

Special education pass-through exclusions are not applicable for JPAs

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: If Form MYP exists, the 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. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	19,038,899.00	15,572,541.00	15,076,237.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	19,038,899.00	15,572,541.00	15,076,237.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	951,944.95	778,627.05	753,811.85
6. Reserve Standard - by Amount (\$90,000 for JPAs with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	951,944.95	778,627.05	753,811.85

10C. Calculating the JPA'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				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,236,613.00	2,647,332.00	2,562,962.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	JPA's Budgeted Reserve Amount (Lines C1 thru C7)	3,236,613.00	2,647,332.00	2,562,962.00
9.	JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%	17.00%
JPA's Reserve Standard (Section 10B, Line 7):		951,944.95	778,627.05	753,811.85
Status:		Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard:

-10% to +10% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	112,000.00	112,000.00	New	Not Met
1st Subsequent Year (2027-28)	116,000.00	4,000.00	3.6%	Met
2nd Subsequent Year (2028-29)	120,000.00	4,000.00	3.4%	Met

1c. Transfers Out, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)		0.00	0.0%	Not Met
2nd Subsequent Year (2028-29)		0.00	0.0%	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 JPA's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

Transfer In, General Fund from First Prior Year (2025-26) to Budget Year (2026-27) of \$112,000 is due to charging administrative overhead for Fund 110 programs. This will be the first year in doing so.

- 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 JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer Out, General Fund continues to be \$0 for First Prior Year (2025-26), Budget Year (2026-27), 1st Subsequent Year (2027-28) and 2nd Subsequent Year (2028-29).

- 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 payment 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 JPA'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 JPA 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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	XXX	Capital Outlay		35,071
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	XXX	General Fund (010) & Adult Ed (110)		1,014,341

Other Long-term Commitments (do not include OPEB)

Long Term Pension Liability	XXX	General Fund (010)		6,823,397
Less: Current Portion of LT Liabilities	XXX	General Fund		(247,717)
TOTAL:				7,625,092

Type of Commitment (continued)	First Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	97,607	101,814	105,174	108,423
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Long Term Pension Liability				
Less: Current Portion of LT Liabilities				
Total Annual Payments:	97,607	101,814	105,174	108,423
Has total annual payment increased over prior year (2025-26)?	Yes	Yes	Yes	Yes

S6B. Comparison of JPA'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)

Lease is for facility, with HUSD, from 07/01/2020 - 06/30/2030 as per 06/24/2020 Board - Consent Item C. Per Section 2 of the lease agreement, "RENT shall be paid annually in the amount of 1% or prior year's funding of the Joint Powers Agency through the state-established Local Funding Formula (LCFF) based upon the block grant funding maintenance of effort established in the 212-23 school year plus an annual increase based upon the Cost of Living Adjustment (COLA) average of all four member districts starting 7/1/2020." Therefore, increase in annual payments will be funded by the General Fund or Capital Outlay.

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 JPA'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 for the budget year data on line 5b.

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

Yes

2. For the JPA's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

Applicable to administrators only, who retire from the District after 10 or more years of continuous service as an administrator, the District shall pay all premium costs for all such health, vision and dental insurance plans until administrator turns 65.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

- a. Total OPEB liability

1,264,188.00

- b. OPEB plan(s) fiduciary net position (if applicable)

866,194.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

397,994.00

- d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

- 5 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

116,447.00

119,940.00

123,538.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

54,320.00

62,353.00

67,758.00

- d. Number of retirees receiving OPEB benefits

10.00

10.00

10.00

S7B. Identification of the JPA'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 JPA 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 JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA'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 JPA 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 JPA governing board and superintendent.

S8A. Cost Analysis of JPA'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	31.00	27.00	25.00	24.00

Certificated (Non-management) Salary and Benefit Negotiations

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

N/A

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8B.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

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

--

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

Certificated (Non-management) 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

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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of JPA'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	19.00	17.50	16.50	16.50

Classified (Non-management) Salary and Benefit Negotiations

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

N/A

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

If n/a, skip to Section S8C.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2026-27)	(2027-28)	(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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?				
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

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

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

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 JPA'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	7.00	6.25	6.25	5.25

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

- 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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

- 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

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.

This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

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

This supplemental section is not checked for JPAs.

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 items A3 and A4, which are not applicable for JPAs.

A1.	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	N/A
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?	N/A
A5.	Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
A8.	Does the JPA 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 JPA director or financial official positions within the last 12 months?	No

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

Comments:
(optional)

End of Joint Powers Agency Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Eden Area ROP JPA

Alameda 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

Eden Area ROP JPA

Alameda 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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