

2026-2027

Adopted Budget Report

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Los Gatos-Saratoga Union High School District
2026-2027 Adopted Budget and Multiyear Fiscal Projections

Presented to the Governing Board on May 28, 2025

A budget is neither a forecast nor a prediction, it is a tool to help district leaders allocate resources in the service of the district's educational mission, balancing benefits both to current students, who are served by programs today, and to future students, who are served by the district's continued financial solvency. Budget authors strive to make their projections as accurate as possible, using the best information available at the time of the budget's creation. When projections are reasonably clear, a budget author does a disservice to district leaders if they report anything other than clear numbers. But when projections are clouded by uncertainty, a prudent budget author responds with reasonable conservatism, knowing that the periodic budget updates during the fiscal year will provide ample opportunity to adjust projections as they become clearer. This philosophy underlies this report.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards, to include sufficient expenditures to implement the Local Control and Accountability Plan (LCAP), to present its proposed budget in a public hearing, and to adopt its annual budget prior to July 1.

Attached for review is the 2026-27 Adopted Budget Report that includes state prescribed forms, supplementary schedules, and financial analysis. Also included are Estimated Actuals for the 2025-26 fiscal year, which represent actual revenue and expenditures through April and estimates for the final two months of the fiscal year.

Starting Point: Major Updates from Second Interim 2025-26

The budget for 2026-27 begins at the point where the 2025-26 budget ends. Therefore the budget development process begins by producing a final estimate of where the current fiscal year will end and asking the Board to update that budget for a third and final time. Below is a table that compares the major revenue and expenditure categories in the 2025-26 fiscal year as they were presented in the Second Interim Report in March and as they are presented as Estimated Actuals in this report. Note that not all categories are included, so the listed categories will not sum to the top line values.

In the Second Interim Report from March, the District projected it would deficit spend during 2025-26 by a total of about $234,000. In the current Estimated Actuals, however, revenues are expected to finish the year slightly behind the Second Interim projection, while expenditures are expected to be about $300,000 higher, largely due to increasing employee benefits costs. As a result, Estimated Actuals are projecting that deficit spending will increase to about $624,000 in 2025-26. This is significantly better than the deficit of $3,288,000 projected at First Interim in December.

TABLE 1 – Comparison of Major General Fund (Unrestricted and Restricted) Categories
Second Interim versus Estimated Actuals for 2025-26 Fiscal Year

	Second Interim	Est Actuals	Difference	Change
Revenues	86,886,377	86,798,541	(87,836)	-0.10%
LCFF/Property Taxes	71,758,821	71,714,220	(44,601)	-0.06%
Federal Revenue	865,212	868,142	2,930	+0.34%
Other State Revenue	6,106,890	6,106,556	(334)	-0.01%
Other Local Revenue	8,155,454	8,109,624	(45,830)	-0.56%
Expenditures	86,327,758	86,627,948	300,190	+0.35%
Certificated Salaries	31,339,271	31,239,763	(99,508)	-0.32%
Classified Salaries	13,830,217	13,796,883	(33,334)	-0.24%
Employee Benefits	23,672,418	23,912,352	239,934	+1.01%
Books and Supplies	2,315,127	2,385,626	70,499	+3.05%
Services and Operating Exp	14,770,904	14,901,002	130,098	+0.88%
Other Outgo	326,428	326,428	–	–
Net Transfers from/to Other Funds	(793,001)	(795,000)	(1,999)	+0.25%
Net Inc (Dec) in Fund Balance	**(234,382)**	**(624,407)**		

KEY CHANGES AND ASSUMPTIONS

Budget Year Revenue Assumptions

Property Taxes

Los Gatos-Saratoga Union High School District is a community funded district (also commonly referred to as a basic aid district), which means the District receives more funding from local property taxes than it would from the state's Local Control Funding Formula (LCFF). While this means that LGS receives more money per student than a regular LCFF district, it also means that LGS has more exposure to economic uncertainty due to delayed revenue information and potentially sudden changes in property tax revenues.

LGS property tax revenue is made up of five major components: secured roll taxes, unsecured roll taxes, RDA pass-through taxes, RDA residual taxes, and COE excess tax transfers. (1) Secure roll taxes are primarily property taxes on residential and commercial real estate and make up about 76.0% of all District revenue. (2) Unsecured roll taxes are primarily property taxes on business equipment and inventory and make up about 3.9% of District revenue. (3) RDA tax revenues come from property taxes assessed on real estate within the geographic boundaries of the former Los Gatos Redevelopment Agency, which was formed in 1991 after the Loma Prieta Earthquake to redevelop Downtown Los Gatos. Under the 1991 agreement that created the RDA, the District receives a pass-through payment from the RDA, which is about 1.6% of District revenue. This payment is made before the RDA makes payments on the long-term debt that funded its redevelopment efforts. (4) The RDA-area property tax revenue left over after making

all required debt payments is distributed to the other local taxing entities (e.g., the school districts, the town, the county, the water district). This disbursement of left-over property tax is referred to as the RDA residual tax payment, and it makes up about 3.6% of District revenues. (5) Finally, the District receives a redistributed share of the property tax revenue initially paid to the Santa Clara County Office of Education, and it makes up about 2.1% of District revenue.

In general, property tax growth around Santa Clara County has slowed over the last two fiscal years, largely due to a drop off in the Class B and Class C commercial property market. Although the property tax base in Los Gatos and Saratoga have comparatively little exposure to this sector, the slow down has dampened the District's growth. The County Assessor's Office is projecting property tax roll growth of only 4.5% within the LGS boundaries next year. Therefore, when developing the budget and the multiyear projection, the District assumes that secure roll property tax revenue will grow by 4.5% each year and that all other components of local property tax are projected to remain the same. This is a material change from last year's budget, which assumed 5% secured property tax growth in future years. Finally, the District budgets the COE Property Tax Transfers based upon estimates provided by the Santa Clara County Office of Education and assumes no growth in that revenue in future years of the multi-year projection.

Property tax revenue in 2025-26 and budgeted revenue in 2026-27 are provided in the following table:

TABLE 2 – Comparison of Major Ongoing Property Tax Components

	2025-26	2026-27	Difference
Secured Tax Roll	64,502,354	67,235,339	2,732,985
Unsecured Tax Roll	3,454,108	3,454,108	-
RDA Pass-Thru	3,157,000	3,157,000	-
RDA Residual	1,408,000	1,408,000	-
COE Property Tax Transfers	1,401,372	1,893,033	491,631

General Fund Federal Funding

Approximately 1% of General Fund revenue comes from the federal government. The vast majority of this funding is legally restricted to special education and mental health programs. The District has traditionally received two additional federal grants, each representing less than 0.04% of District revenue. The Perkins grant supports career technical education (CTE), and the Title II, Part A grant supports professional development.

The current federal public policy environment has introduced significant uncertainty in projecting federal funds. Perkins grant funding for 2026-27 have been estimated and budgeted. In projecting special education-related funding, the District has relied on guidance from its regional Special Education Local Plan Area (SELPA). Finally, although it intends to submit an application for a Title II grant, the District has assumed it will receive no funds in 2026-27, as this program received no allocation in the White

House's budget proposal. The District will incorporate Title II funds into a future interim report if they are appropriated by Congress.

TABLE 3 – Comparison of Major General Fund Federal Revenue

	2025-26	2026-27	Difference
Perkins CTE	35,423	35,000	(423)
Title II, Part A	36,313	-	(36,313)
Special Education Funding	686,406	686,406	-
All Other Federal Revenue	110,000	114,650	4,650

General Fund State Funding

The State of California has not adopted its 2026-27 budget as of the preparation of this report. In making assumptions and forecasts about state revenue, the District has relied on the Governor's May Revised Budget Proposal, the forecasts published by the Department of Finance and the Legislative Analyst's Office, and the guidance of School Services of California (SSC). The District's normal practice is to make conservative assumptions about state budget appropriations in the Adopted Budget and incorporate actual state appropriations in the First Interim Report.

The District receives approximately 6.2% of its revenue from the state through a variety of funding streams. Within the LCFF allocation, the District receives a Minimum State Aid (MSA) grant and an Education Protection Account (EPA) disbursement. The Minimum State Aid is a fixed amount equal to the amount of categorical funding the District received the year before the LCFF was implemented. As a basic aid district, LGS had received this categorical funding in addition to its property taxes. When the categorical funds were rolled into the LCFF the state created the Minimum State Aid grant to hold basic aid districts harmless. MSA funding is fixed by statute and does not increase over time. The Education Protection Account disburses funds collected as part of the supplemental income tax authorized by Proposition 30 in 2012 and renewed by Proposition 55 in 2016. The District receives a total of $150,691 through MSA and a total of $618,802 from the EPA. In addition, the state reimburses 60% of the District's prior year qualifying transportation expenses.

The District also receives several state allocations on a per pupil basis, including a Mandated Cost Block Grant, a two-tiered disbursement from the State Lottery, and Arts and Music in Schools (Proposition 28) funding. District revenues in most categories of state revenue are flat because LGS enrollment is declining at roughly the rate that per pupil funding allocations are increasing. The Mandated Cost Block Grant is designed to reimburse the District for the costs of unfunded state mandates, although it comes nowhere close to fully doing so. Its revenues are unrestricted. The Lottery provides an allocation of unrestricted revenue and an allocation of revenue that must be spent on instructional materials. The AMS/Prop 28 allocation provides revenue that must be used to support arts and music programs. All of these programs are funded on a per pupil basis, which makes their revenue sensitive to changes in enrollment. LGS enrollment has been falling for several years but is now projected to stabilize at present levels.

TABLE 4 – Actual and Projected Enrollment and Average Daily Attendance

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment	3,183	3,084	3,011	2,937	2,918	2,932
Avg Daily Attendance (ADA)*	3,019	2,912	2,876	2,787	2,769	2,783

*Average Daily Attendance is the average number of students present in District schools each day, and it is the primary factor in determining the size of per pupil allocations to districts.

The majority of state revenue that appears on the District's financial statement, however, is something of an illusion. More than $3 million of restricted funds among All Other State Revenue are "STRS on Behalf of" payments. These payments are the state's statutorily required payments into the State Teachers Retirement System (STRS). Since the 2014-15 fiscal year, school districts have been required to record these payments on their financial statements as revenue and as an employee benefit expense. The "on behalf" payments have no direct effect on the district's finances, apart from inflating revenues and expenses by equal amounts.

Although ongoing state revenue makes up a relatively small portion of the District's budget, the District has received significant grants of one-time funds since 2020. The governor's May budget proposal would provide another round of one-time funding, but the size and restrictions of that grant are still subject to legislative deliberation. This budget, therefore, does not include any projected one-time state revenue. If the adopted state budget includes one-time funds that LGS is eligible to receive, the District will incorporate those revenues in the First Interim Report.

General Fund Local Funding

The two largest components of local revenue are the District's parcel tax and the RDA pass-through tax revenue. The current parcel tax was passed by the voters in May 2024 and will generate about 2.9% of District revenue this year. The parcel tax is increased each year to account for inflation and decreases slightly as more senior citizens request exemptions from the tax, the budget assumes no change over last year's revenue. After the tax rolls close in June, the District will update the revenue projection at First Interim. The parcel tax is used exclusively for classroom teacher salaries and benefits. RDA revenue is traditionally difficult to project, so the District assumes it will remain the same as last year, about $3.16 million, until the county assessor's office updates its calculation. The RDA pass-through funds are legally restricted to facilities purposes, so they are used to fund routine maintenance in the General Fund and transferred to the Deferred Maintenance Fund (Fund 14).

Lease rentals and interest income make up a smaller share of local revenue, combining to provide less than 1% of all fund revenue. Both sources are projected to decline significantly for 2026-27. The District will receive less interest income because its fund balances are smaller, as one-time money has been fully expended. Lease revenue will decline, because lease payments from the District's commercial tenant at 809 University Avenue will be fully abated for 2026-27. Donations from school-connected organizations and contributions from student organizations (i.e., ASB accounts) are recorded as Other Local Revenue.

In almost all cases, the purpose of these donations and contributions are determined by the grantor and matched to a specific expense.

TABLE 5 – Comparison of Major General Fund Local Revenue

	2025-26	2026-27	Difference
Parcel Tax	2,570,554	2,570,554	-
Leases and Rentals	226,875	4,500	(222,375)
Interest	485,000	300,000	(185,000)
Other Local Revenue	1,205,497	1,124,722	(80,775)

Budget Year Expenditure Assumptions

Employee Salaries and Benefits

Employee salaries and benefits made up 79.6% of the District's total expenditures in 2025-26 and are projected to make up 82.2% in 2026-27. The budget includes the actual cost of step, column, and longevity increases for all employees returning in 2026-27. The budget assumes vacancies will be filled by employees with some experience and therefore advanced placement on the salary table. (New certificated employees are assumed to start on Step 7, and new classified employees are assumed to start on Step 3.) The District has settled negotiations for 2026-27 compensation with its certificated bargaining unit (DTA), and the full costs of that settlement are incorporated into this budget. The District has reached a tentative agreement with its classified bargaining unit (CSEA), but that agreement has not been ratified by CSEA members or approved by the Board at the time this report was prepared. The costs of that tentative agreement is NOT included in this budget. Salary schedules for 2026-27 for administrators, management, supervisors, and unrepresented employees have not been approved by the board. The costs of any increases to those salary schedules are NOT included in this budget. Health and welfare benefit cost increases take effect each year on January 1 and are not known at the time of budget adoption. The budget and multiyear projection assume costs increase by 9% per year. Other salary and benefit factors used in budget development are included in the table below.

TABLE 6 – Planning Factors for the Multiyear Projection

	2025-26	2026-27	2027-28	2028-29
STRS Employer Contribution	19.10%	19.10%	19.10%	19.10%
PERS Employer Contribution	26.81%	26.40%	26.80%	25.90%
State Disability (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare Employer Contribution	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.5506%	1.5506%	1.5506%	1.5506%
Certificated Step & Column	actuals	1.25%	1.25%	1.25%

Classified Step & Longevity	actuals	2%	2%	2%
Health & Welfare Benefit Increase	actuals	9%	9%	9%
COLA on State Programs	2.30%	2.41%	3.06%	3.34%
California CPI	3.09%	3.08%	2.75%	2.68%
Student Enrollment	3,011	2,973	2,918	2,932

Staffing Allocations

Site staffing allocations are developed based on projected enrollment numbers for 2026-27 and the average number of courses taken by students at each school in 2025-26. Those changes are incorporated into the budget, and the multiyear projections use projected enrollment changes for future years while assuming the average number of classes per student remains constant. The table below includes the certificated (non-management), classified, and unrepresented full-time equivalent (FTE) staffing authorized at each site and for district-level programs. District programs include district office staff, teachers on special assignment (TOSAs), Middle College, West Valley Post-Secondary, and union president release time.

The certificated and classified reductions at SHS are largely the result of a special education program moving to the LGHS campus. The increase in classified staff for District Programs is entirely due to School Resource Aides added to replace contractors. The increase in the unrepresented staff is largely the result of moving program specialists from certificated to unrepresented (+2.0 FTE) and replacing a single District-level cafeteria supervisor with a cafeteria coordinator at each site (+1.0 FTE net change). The additional +0.5 FTE is a temporary, one-year increase due to overlapping transition staffing caused by three retirements.

TABLE 7 – Comparison of Authorized Full-Time Equivalent (FTE) Staffing

	2025-26	**2026-27**	**Difference**
Certificated, LGHS	106.1	106.3	+0.200
Certificated, SHS	67.0	65.0	-2.000
Certificated, District Programs	6.2	5.4	-0.800
Classified, LGHS	55.375	55.375	+0.000
Classified, SHS	47.063	45.688	-1.375
Classified, District Programs	20.063	25.965	+5.902
Admin/Mgmt/Supv/Conf	26.0	29.5	+3.500
TOTAL	327.801	333.228	+5.427

School Site Allocations

The budget maintains the practice of making discretionary allocations to school sites. The bulk of these allocations are made on a per student basis. Beginning this year the per student allocation will be increased by the projected COLA for state programs that is published in conjunction with the governor's

January budget proposal. As a result, the per student allocation increased from $133 in 2025-26 to $136 in 2026-27. Sites also receive a block allocation for expenses related to graduation, the School Site Council, custodial overtime to support school events, and furniture. The schools will receive no funds for contract athletic trainers this year, as that role will now be filled by a full-time employee at each site. In total, Saratoga High School will receive $308,011, and Los Gatos High School will receive $404,571.

Contract Services

Contract services has been an area of focus within the District budget for several years, as it is the expenditure area that is significantly higher than other similar districts. This budget includes an 11.9% reduction in contract services over last year. The largest portion of this change is due to replacing outside contractors with employees, including in such areas as one-on-one special education aides, athletic trainers, and a vacant school psychologist role. Some other large contract costs from 2025-26 will not carry forward into next year, including those related to the facility master plan and one-time retroactive premiums due to the District's excess liability insurance pool. Utility costs are also projected to decline as a result of energy efficiency projects, including the LED lighting project.

Despite these improvements, the contract costs in some areas do continue to outpace revenue growth, particularly in special education non-public school placements, software licensing agreements, and per-unit utility rates.

LCFF Targeted Expenditures

The state's Local Control Funding Formula (LCFF) requires districts to demonstrate that 100% of the calculated LCFF supplemental funds are used to support the goals and actions of the Local Control Accountability Plan (LCAP). As a community funded district, LGSUHSD does not receive a state allocation of LCFF supplemental funding. Community funded districts, however, must set aside an amount equal to the calculated LCFF supplemental funding from their property tax. The District is required to set aside $546,807 in 2026-27 and has detailed plans to spend $1,246,400 in the 2026-27 LCAP on actions that benefit the categories of students that generate supplemental funding allocations: English learners, socioeconomically disadvantaged students, and foster youth.

General Fund Contributions to Restricted Programs

The budget includes total contributions of $14,515,119 from the General Fund to restricted programs. Restricted programs are required by the state or federal government and receive at least some dedicated funding to cover their costs. If dedicated funding is insufficient to cover the full cost of the program, the District must make up the difference with a contribution from the General Fund. Nearly all of the contributions in this budget support special education programs.

MYP and Ending Fund Balances

Districts are required to present multiyear projections of revenue, expenditures, and ending fund balances for the budget year plus two additional fiscal years. Multiyear projections reflect realistic but conservative assumptions about revenue and the major components of District expenses. Based on the estimated actual revenues and expenditures in 2025-26, the District will deficit spend by about $624,000, decreasing its

General Fund balance. Deficit spending is reduced to $319,000 in this budget, and projections show surpluses in 2027-28 and 2028-29. It must be noted, however, that the budget does not include negotiated salary increases for CSEA and the multi-year projections do not account for any negotiated salary increases.

TABLE 8 – Multi-Year Projections for the Unrestricted/Restricted General Fund

	2025-26	2026-27	2027-28	2028-29
General Fund Revenue	86,798,541	88,486,196	91,465,463	94,736,635
LCFF/Property Taxes Revenue	71,714,220	74,938,866	77,958,063	81,119,805
All Other Revenue	15,084,322	13,547,330	13,507,400	13,616,830
General Fund Expenditures	86,627,948	88,643,547	90,779,224	93,008,008
Salaries/Benefits	68,948,998	72,897,756	74,671,583	76,476,336
All Other Expenditures	17,678,951	15,745,791	16,107,641	16,531,672
Net Transfers from/to Other Funds	(795,000)	(161,544)	(161,544)	(161,544)
Transfers In (from Fund 20 and 40)	270,000	567,770	567,770	567,770
Transfers Out (to Funds 13 and 14)	1,065,000	729,314	729,314	729,314
Net Increase (Decrease) in Fund Balance	(624,407)	(318,894)	524,695	1,567,082

Reserves

The state requires districts to maintain a minimum reserve equal to 3% of General Fund expenses. LGSUHSD Board Policy 3100 requires the District to maintain a minimum reserve of 10%, with the goal of building a 16% reserve for economic uncertainty. Board Policy 3100 is currently suspended by Resolution #23/24-19, however, the budget and multiyear projection currently fulfill the 10% requirement in all three years.

TABLE 9 – Summary of Available Reserves

	Available Reserves — Fund 01 (Unrestricted) and Fund 17			
	2025-26	2026-27	2027-28	2028-29
Unassigned Unrestricted Reserve (Fund 01)	6,308,276	6,227,045	6,830,721	8,469,380
Reserve for Economic Uncertainty (Fund 17)	3,684,078	3,744,078	3,804,078	3,864,078
Total Available Reserve (Funds 01 & 17)	**9,992,354**	**9,971,123**	**10,634,799**	**12,333,458**
Reserve Percentage	11.39%	11.16%	11.62%	13.16%

Cash Flow

As a basic aid district, LGSUHSD receives the bulk of its funding from property taxes, the vast majority of which are transmitted by the county controller-treasurer in two payments, one in December and one in April. Expenses, particularly the costs of salaries and benefits, are more evenly distributed throughout the school year. This imbalance between scheduled revenues and expenses creates cash flow pressures in the first half of the school year. The District's projections is that reserve balances alone will be insufficient to meet cash flow needs through 2026-27. It will be necessary to issue Tax Revenue Anticipation Notes (TRANs) this year.

TRANs are a type of short-term debt commonly used by basic aid districts and other property tax supported government entities to balance cash flow through the year. Using TRANs, the District would receive a loan in August and repay it in April or May. While the loan does carry interest cost, the tax-preferred status of TRANs generally creates a gap between interest paid and the interest earned by the TRAN proceeds remaining in the District's fund balance. While actual results depend upon changes in interest rates over the course of the year, the net cost of using TRANs is minimal.

SUMMARY OF OTHER FUNDS

The District maintains separate funds to segregate special revenue and/or expenses from the General Fund. Below is a summary of the purpose of each special fund and how that fund interacted with the General Fund in 2025-26, followed by a table of the projected ending balance in each fund as of June 30, 2026 and June 30, 2027.

Fund 08 – Student Activity Special Revenue Fund

The Student Activity Fund, also known as the ASB Fund, is used by the District to report the financial activities of the student body organizations at its schools as part of the Unaudited Actuals Report each fall. ASB funds are under the control of elected student officers and are subject to the revenue and expenditure restrictions outlined in state law and state regulations for ASB accounting. The District does not prepare a budget for this fund. The annual ending fund balance is recorded to preserve continuity with the other annual financial reports.

Fund 13 – Cafeteria Special Revenue Fund

The Cafeteria Fund records the revenue and expenditures associated with running the cafeterias at both high schools. Revenue in this fund comes from state and federal programs to provide free meals to students and from the sale of food in the cafeteria. This fund has required large transfers from the General Fund over the last several years to make up for operating deficits. The required transfer was approximately $700,000 in 2024-25. The deficit is projected to decrease to about $460,000 in 2025-26 and decrease further to $275,000 in 2026-27.

Fund 14 – Deferred Maintenance Fund

The Deferred Maintenance Fund is used to hold funds that are restricted or committed to major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floors, and paint. Revenue in this

fund comes from interest on the fund balance and an annual contribution from the General Fund. There are many more needed deferred maintenance projects in the District than this fund can support. Once the Board has approved its updated Facility Master Plan, staff will finalize a Deferred Maintenance Plan and propose a corresponding budget revision for Fund 14.

Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects

The Special Reserve Fund functions as an extension of the General Fund. The funds within it are not legally restricted and can be reassigned by the Board to any other fund for any other purpose. To use an analogy to consumer banking, if the General Fund is the District's personal checking account, Fund 17 is its personal savings account. In recent years, revenue in this fund has come exclusively from interest on the fund balance. The Board has designated the contents of Fund 17 as a reserve for economic uncertainty.

Fund 20 – Special Reserve Fund for Postemployment Benefits

The Postemployment Benefit Fund is used to hold funds designated to pay for health and welfare benefits of retired employees. These benefits are established as "The Plan" within the DTA and CSEA collective bargaining agreements, and they have been extended to unrepresented and management employees as well. Fund 20 is not legally a trust account, which means the Board can move the funds within it to another fund for another purpose. Beneficiaries of "The Plan," in most cases, have individual vested legal rights to the health and welfare benefits they are receiving, so if Fund 20 were depleted the costs of "The Plan" would be borne by the General Fund. The District has not made contributions to Fund 20 in several years. The fund's only revenue comes from interest on the fund balance. The budget includes a transfer from Fund 20 to the General Fund to cover the cost of retiree health care for the year. If the District makes no additional contributions to Fund 20 and continues to transfer out the full cost of retiree benefits each year, the fund will be exhausted by the end of the 2028-29 fiscal year.

Fund 21 – Building Fund

The Building Fund, also referred to as the Bond Fund, holds the proceeds from the sale of the District's General Obligation Bonds. The contents of the fund are legally restricted to the purposes described in the Measure E ballot initiative voters approved to authorize the bonds in 2014. The District's practice has been to adjust the Fund 21 budget as projects are approved by the Board.

Fund 25 – Capital Facilities Fund

The Capital Facilities Fund, also referred to as the Developer Fee Fund, holds fees paid to the District by real estate developers and homeowners who construct new square footage of residential or commercial structures within the district boundaries. The contents of this fund are legally restricted to mitigating the overcrowding of school facilities. Staff will develop a plan to use these funds to support the Facility Master Plan, once it has been approved.

Fund 40 – Special Reserve Fund for Capital Outlay Projects

The Special Reserve for Capital Outlay, often just referred to as Fund 40, holds revenue specifically for facility projects that are not legally required to be kept in Fund 21 or Fund 25. The revenue within Fund 40 came from facility rental fees and from RDA pass-thru taxes (see Property Taxes above). Both of these sources are legally restricted to facilities purposes. In general, the District uses Fund 40 to conduct lifecycle replacement of the artificial turf on its athletic fields and make other major unexpected facility

repairs that are too large to be accommodated by the General Fund. Prior to 2025-26, the balance of Fund 40 was growing by approximately $3 million, but in March the Board approved redirecting RDA pass-thru revenue to satisfy the routine restricted maintenance requirement within the General Fund, thereby ending the major source of Fund 40 revenue. As such, Fund 40 should now be viewed as a finite resource.

Fund 51 – Bond Interest and Redemption Fund

The Bond Redemption Fund is used to hold property tax revenues that are collected to make payments on the District's long-term General Obligation Bonds. This fund is controlled by the county controller-treasurer, and its contents are unavailable for anything other than its intended purpose.

Fund 73 – Foundation Private-Purpose Trust Fund

The Foundation Trust Fund holds any bequest or donation covered by a formal trust agreement. Its funds are restricted to the purposes specified in the individual agreement.

TABLE 10 – Projected Ending Fund Balances at Year End

Fund		Balance 6/30/26	Balance 6/30/27	Change
08	Student Activity*	1,441,397	1,441,397	–
13	Cafeteria	17,631	21,477	3,846
14	Deferred Maintenance	193,305	254,619	61,314
17	Special Reserve (Non-Capital Outlay)	3,684,078	3,744,078	60,000
20	Postemployment Benefits	1,002,547	757,547	(270,000)
21	Building**	2,786,847	2,786,847	–
25	Capital Facilities	970,290	1,160,290	190,000
40	Special Reserve (Capital Outlay)	14,047,513	14,154,743	107,230
51	Bond Redemption***	7,955,576	11,644,900	3,689,324
73	Foundation Trust	481,050	491,050	10,000

* The District does not adopt a budget for the Student Activity Fund but does report annual fund activity in the Unaudited Actuals Report each fall. The most recent ending fund balance is therefore included in all District financial reports to maintain accounting continuity.

**The District's current practice is to amend the budget in the Building Fund when an expenditure is authorized.

***The Bond Redemption Fund is maintained by the county controller-treasurer. Any fund balances represent timing differences between property tax collections and bond payments.

CONCLUSION

Looking Ahead to First Interim

In March, the District established three fiscal goals to complete by the end of 2027-28: (1) end deficit spending, (2) restore the reserve to the 10% required by Board Policy in all years of the multi-year

projection, and (3) satisfy the current expense of education requirement. It also set a goal of providing annual negotiated raises to employees while accomplishing its fiscal goals. This budget puts the District on a path to fulfill the first and second goal. There are, however, some important factors that could alter the budget assumptions and lead to budget revisions at First Interim (or in August, if changes are significant enough).

State Budget

California's state budget is not yet settled for 2026-27. This would not normally create significant uncertainty for the District, as state funding makes up a relatively small percentage of district revenue. However, this year there are two major components of the Governor's May Revision that could provide significant new resources to the District.

The first is a second round of funding under last year's Student Support and Professional Development Block Grant, which provided $900,000 in revenue in 2025-26. The governor has proposed an even larger allocation in 2026-27, but there is a faction of legislators who are seeking to change the allocation basis from "per ADA" to "per UPP," changing the way funds are given to districts from a method based upon the number of total students to a method based upon the number of English learners, socioeconomically disadvantaged students, and foster youth. This change would likely reduce the District's allocation by about 90%.

The second is the proposal to increase the base per student funding for special education by more than 35%. This could provide significant new ongoing funding for the District, but there is considerable uncertainty. For one, the final funding amount is still subject to legislative negotiation. But more importantly, special education funding of this type flows first to the regional SELPA organization before being passed on to local school districts. The SELPA, which is governed by a committee made up of the superintendents of all member school districts, will ultimately decide how much will flow through to LGS, and this may not be known for several months.

Incorporation of Costs Associated with CSEA Settlement

Negotiations with CSEA for 2026-27 compensation were not settled at the time this report was prepared. When a settlement is reached, the Board will receive an updated multi-year projection based upon this budget, but the costs of any agreement will not be fully incorporated into the budget until First Interim.

Meeting the Current Expense of Education Requirement

The third fiscal goal set by the District in March was to meet the Current Expense of Education requirement by the end of 2027-28. The Current Expense of Education requirement (also known as the CEA requirement), per Education Code section 41372, is that 50% of general fund expenditures go to the salaries and benefits of classroom teachers and aides.

While closing the books this summer, the business department will internally audit the restricted resource accounts to ensure they are properly coded to ensure an accurate CEA calculation. CEA is automatically calculated within the state's Standardized Account Code System. Coding errors can lead to inaccurate calculations. While it is theoretically possible that errors could cause the CEA calculation to be too big or

too small, a random sampling of commonly miscoded items suggests that the District's CEA percentage is likely slightly understated.

In addition to the internal audit, the District is working to address the CEA by providing negotiated raises that increase the salaries of qualifying employees and by moving work, when possible, from outside contractors to qualifying certificated and classified employees. Adding additional School Resource Aides to replace contracted one-on-one aides is the most significant example of this effort.

The District will report on the progress it has made toward meeting the CEA requirement in conjunction with the 2025-26 Unaudited Actuals Report in September.

Recommendation

Los Gatos-Saratoga Union High School District will be able to meet its financial obligations during the 2026-27 budget year and for at least two subsequent years, has met its reserve requirements, can satisfy its cash flow needs through internal interfund and short-term borrowing, and has developed a budget that sufficiently supports the goals and actions of the Local Control and Accountability Plan (LCAP).

It is recommended that the Board adopt the 2026-27 fiscal year budget presented here and in the attached documents.

#

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: LGSUHSD District Office / 17421 Farley Road West, Los Gatos, CA 95030

Date: May 22, 2026

Public Hearing:

Place: LGSUHSD District Office / 17421 Farley Road West, Los Gatos, CA 95030

Date: May 28. 2026

Time: 5:30pm

Adoption Date: June 11, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Heath Rocha

Title: Superintendent / Secretary of the Governing Board

Contact person for additional information on the budget reports:

Name: Patrick Bernhardt

Title: Executive Director of Business Services

Telephone: (408) 354-2520

E-mail: pbernhardt@lgsuhsd.org

Criteria and Standards Review Summary

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

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

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	**n/a**	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/11/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Santa Clara County Schools Insurance Group

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

Signature (Original signature required)

	06/11/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Heath Rocha	Superintendent / Secretary of the Governing Board
Printed Name	Title

For additional information on this certification, please contact:

Patrick Bernhardt	Executive Director of Business Services
Name	Title
pbernhardt@lgsuhsd.org	4083542520
Email	Telephone

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form 01
H8B59DZAT3(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	70,312,848.00	1,401,372.00	71,714,220.00	73,045,833.00	1,893,033.00	74,938,866.00	4.5%
2) Federal Revenue		8100-8299	0.00	868,142.00	868,142.00	0.00	836,278.00	836,278.00	-3.7%
3) Other State Revenue		8300-8599	1,275,356.00	4,831,200.00	6,106,556.00	1,276,590.00	4,197,653.00	5,474,243.00	-10.4%
4) Other Local Revenue		8600-8799	3,638,608.68	4,471,015.00	8,109,623.68	2,875,054.68	4,361,755.00	7,236,809.68	-10.8%
5) TOTAL, REVENUES			75,226,812.68	11,571,729.00	86,798,541.68	77,197,477.68	11,288,719.00	88,486,196.68	1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,302,734.00	4,937,029.00	31,239,763.00	27,428,915.00	5,379,839.00	32,808,754.00	5.0%
2) Classified Salaries		2000-2999	9,388,366.00	4,408,517.00	13,796,883.00	9,838,391.00	4,564,441.00	14,402,832.00	4.4%
3) Employee Benefits		3000-3999	16,637,228.00	7,275,124.00	23,912,352.00	17,669,703.00	8,016,467.00	25,686,170.00	7.4%
4) Books and Supplies		4000-4999	896,318.78	1,489,307.74	2,385,626.52	1,519,182.00	818,280.00	2,337,462.00	-2.0%
5) Services and Other Operating Expenditures		5000-5999	5,557,082.24	9,343,920.29	14,901,002.53	6,101,881.00	7,022,867.00	13,124,748.00	-11.9%
6) Capital Outlay		6000-6999	35,553.64	30,340.00	65,893.64	7,500.00	30,340.00	37,840.00	-42.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,428.00	0.00	326,428.00	245,741.00	0.00	245,741.00	-24.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(84,185.00)	84,185.00	0.00	(17,717.00)	17,717.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,059,525.66	27,568,423.03	86,627,948.69	62,793,596.00	25,849,951.00	88,643,547.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,167,287.02	(15,996,694.03)	170,592.99	14,403,881.68	(14,561,232.00)	(157,350.32)	-192.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	270,000.00	0.00	270,000.00	270,000.00	297,770.00	567,770.00	110.3%
b) Transfers Out		7600-7629	458,354.00	606,646.70	1,065,000.70	275,000.00	454,314.00	729,314.00	-31.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,202,310.22)	15,202,310.22	0.00	(14,515,119.00)	14,515,119.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,390,664.22)	14,595,663.52	(795,000.70)	(14,520,119.00)	14,358,575.00	(161,544.00)	-79.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			776,622.80	(1,401,030.51)	(624,407.71)	(116,237.32)	(202,657.00)	(318,894.32)	-48.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,862,838.79	2,271,968.69	8,134,807.48	6,343,282.59	870,938.18	7,214,220.77	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,862,838.79	2,271,968.69	8,134,807.48	6,343,282.59	870,938.18	7,214,220.77	-11.3%
d) Other Restatements		9795	(296,179.00)	0.00	(296,179.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,566,659.79	2,271,968.69	7,838,628.48	6,343,282.59	870,938.18	7,214,220.77	-8.0%
2) Ending Balance, June 30 (E + F1e)			6,343,282.59	870,938.18	7,214,220.77	6,227,045.27	668,281.18	6,895,326.45	-4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,150.00	0.00	11,150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	23,855.76	0.00	23,855.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,938.18	870,938.18	0.00	668,281.18	668,281.18	-23.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,308,276.83	0.00	6,308,276.83	6,227,045.27	0.00	6,227,045.27	-1.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,350,721.45	(10,871,409.30)	14,479,312.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	16,052.01	0.00	16,052.01				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	11,150.00	0.00	11,150.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	12,420.47	12,420.47				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	.02	162,245.64	162,245.66				
4) Due from Grantor Government		9290	0.00	211,725.23	211,725.23				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	23,855.76	0.00	23,855.76				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	1,494,610.00	0.00	1,494,610.00				
10) TOTAL, ASSETS			26,896,389.24	(10,485,017.96)	16,411,371.28				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	563,747.49	7,181.21	570,928.70				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,987,500.00	0.00	3,987,500.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,551,247.49	7,181.21	4,558,428.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	1,438,484.00	0.00	1,438,484.00				
2) TOTAL, DEFERRED INFLOWS			1,438,484.00	0.00	1,438,484.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			20,906,657.75	(10,492,199.17)	10,414,458.58				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	150,691.00	0.00	150,691.00	150,691.00	0.00	150,691.00	0.0%
Education Protection Account State Aid - Current Year		8012	618,802.00	0.00	618,802.00	618,802.00	0.00	618,802.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	172,500.00	0.00	172,500.00	172,500.00	0.00	172,500.00	0.0%
Timber Yield Tax		8022	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	64,502,354.00	0.00	64,502,354.00	67,235,339.00	0.00	67,235,339.00	4.2%
Unsecured Roll Taxes		8042	3,454,108.00	0.00	3,454,108.00	3,454,108.00	0.00	3,454,108.00	0.0%
Prior Years' Taxes		8043	6,293.00	0.00	6,293.00	6,293.00	0.00	6,293.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,408,000.00	0.00	1,408,000.00	1,408,000.00	0.00	1,408,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			70,312,848.00	0.00	70,312,848.00	73,045,833.00	0.00	73,045,833.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,401,372.00	1,401,372.00	0.00	1,893,033.00	1,893,033.00	35.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,312,848.00	1,401,372.00	71,714,220.00	73,045,833.00	1,893,033.00	74,938,866.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	649,464.00	649,464.00	0.00	649,686.00	649,686.00	0.0%
Special Education Discretionary Grants		8182	0.00	36,942.00	36,942.00	0.00	36,942.00	36,942.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		36,313.00	36,313.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		35,423.00	35,423.00		35,000.00	35,000.00	-1.2%
All Other Federal Revenue	All Other	8290	0.00	110,000.00	110,000.00	0.00	114,650.00	114,650.00	4.2%
TOTAL, FEDERAL REVENUE			0.00	868,142.00	868,142.00	0.00	836,278.00	836,278.00	-3.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	222,388.00	0.00	222,388.00	222,388.00	0.00	222,388.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	527,286.00	206,529.00	733,815.00	533,520.00	230,256.00	763,776.00	4.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		12,236.00	12,236.00		98,077.00	98,077.00	701.5%
Arts and Music in Schools (Prop 28)	6770	8590		396,199.00	396,199.00		396,199.00	396,199.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	525,682.00	4,216,236.00	4,741,918.00	520,682.00	3,473,121.00	3,993,803.00	-15.8%
TOTAL, OTHER STATE REVENUE			1,275,356.00	4,831,200.00	6,106,556.00	1,276,590.00	4,197,653.00	5,474,243.00	-10.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,570,554.68	0.00	2,570,554.68	2,570,554.68	0.00	2,570,554.68	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,157,000.00	3,157,000.00	0.00	3,157,000.00	3,157,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	226,875.00	0.00	226,875.00	4,500.00	0.00	4,500.00	-98.0%
Interest		8660	485,000.00	0.00	485,000.00	300,000.00	0.00	300,000.00	-38.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	296,179.00	0.00	296,179.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	60,000.00	1,145,497.00	1,205,497.00	0.00	1,124,722.00	1,124,722.00	-6.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		168,518.00	168,518.00		80,033.00	80,033.00	-52.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,638,608.68	4,471,015.00	8,109,623.68	2,875,054.68	4,361,755.00	7,236,809.68	-10.8%
TOTAL, REVENUES			75,226,812.68	11,571,729.00	86,798,541.68	77,197,477.68	11,288,719.00	88,486,196.68	1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,527,778.00	3,530,349.00	24,058,127.00	21,753,359.00	3,753,071.00	25,506,430.00	6.0%
Certificated Pupil Support Salaries		1200	1,694,106.00	747,568.00	2,441,674.00	1,844,592.00	941,080.00	2,785,672.00	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,371,410.00	277,555.00	3,648,965.00	3,046,725.00	282,047.00	3,328,772.00	-8.8%
Other Certificated Salaries		1900	709,440.00	381,557.00	1,090,997.00	784,239.00	403,641.00	1,187,880.00	8.9%
TOTAL, CERTIFICATED SALARIES			26,302,734.00	4,937,029.00	31,239,763.00	27,428,915.00	5,379,839.00	32,808,754.00	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	576,030.00	1,686,844.00	2,262,874.00	660,800.00	1,809,169.00	2,469,969.00	9.2%
Classified Support Salaries		2200	3,663,718.00	1,846,415.00	5,510,133.00	3,919,381.00	1,770,128.00	5,689,509.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	922,940.00	440,806.00	1,363,746.00	1,069,172.00	486,733.00	1,555,905.00	14.1%
Clerical, Technical and Office Salaries		2400	3,893,100.00	60,399.00	3,953,499.00	3,845,218.00	197,065.00	4,042,283.00	2.2%
Other Classified Salaries		2900	332,578.00	374,053.00	706,631.00	343,820.00	301,346.00	645,166.00	-8.7%
TOTAL, CLASSIFIED SALARIES			9,388,366.00	4,408,517.00	13,796,883.00	9,838,391.00	4,564,441.00	14,402,832.00	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,993,552.00	3,880,131.00	8,873,683.00	5,211,439.00	4,116,405.00	9,327,844.00	5.1%
PERS		3201-3202	2,130,177.00	1,011,040.00	3,141,217.00	2,214,288.00	1,060,318.00	3,274,606.00	4.2%
OASDI/Medicare/Alternative		3301-3302	1,076,616.00	403,896.00	1,480,512.00	1,125,195.00	424,999.00	1,550,194.00	4.7%
Health and Welfare Benefits		3401-3402	7,568,365.00	1,827,492.00	9,395,857.00	8,228,412.00	2,252,219.00	10,480,631.00	11.5%
Unemployment Insurance		3501-3502	22,852.00	5,691.00	28,543.00	18,547.00	4,995.00	23,542.00	-17.5%
Workers' Compensation		3601-3602	552,638.00	144,284.00	696,922.00	575,608.00	154,149.00	729,757.00	4.7%
OPEB, Allocated		3701-3702	270,000.00	0.00	270,000.00	270,000.00	0.00	270,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,028.00	2,590.00	25,618.00	26,214.00	3,382.00	29,596.00	15.5%
TOTAL, EMPLOYEE BENEFITS			16,637,228.00	7,275,124.00	23,912,352.00	17,669,703.00	8,016,467.00	25,686,170.00	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,000.00	608,500.00	623,500.00	16,000.00	300,000.00	316,000.00	-49.3%
Books and Other Reference Materials		4200	3,350.00	1,550.00	4,900.00	3,500.00	1,500.00	5,000.00	2.0%
Materials and Supplies		4300	680,891.53	710,790.00	1,391,681.53	1,374,182.00	366,780.00	1,740,962.00	25.1%
Noncapitalized Equipment		4400	197,077.25	168,467.74	365,544.99	125,500.00	150,000.00	275,500.00	-24.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			896,318.78	1,489,307.74	2,385,626.52	1,519,182.00	818,280.00	2,337,462.00	-2.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	152,225.00	90,984.29	243,209.29	146,225.00	49,770.00	195,995.00	-19.4%
Dues and Memberships		5300	59,740.00	100.00	59,840.00	39,265.00	0.00	39,265.00	-34.4%
Insurance		5400 - 5499	89,625.00	910,375.00	1,000,000.00	750,000.00	0.00	750,000.00	-25.0%
Operations and Housekeeping Services		5500	2,594,675.00	0.00	2,594,675.00	2,381,000.00	0.00	2,381,000.00	-8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,169.58	745,320.00	931,489.58	132,600.00	710,000.00	842,600.00	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,800.00	0.00	5,800.00	2,000.00	0.00	2,000.00	-65.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,329,212.66	7,592,041.00	9,921,253.66	2,508,541.00	6,262,955.00	8,771,496.00	-11.6%
Communications		5900	139,635.00	5,100.00	144,735.00	142,250.00	142.00	142,392.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,557,082.24	9,343,920.29	14,901,002.53	6,101,881.00	7,022,867.00	13,124,748.00	-11.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	26,877.51	30,340.00	57,217.51	7,500.00	30,340.00	37,840.00	-33.9%
Equipment Replacement		6500	8,676.13	0.00	8,676.13	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,553.64	30,340.00	65,893.64	7,500.00	30,340.00	37,840.00	-42.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	248,762.00	0.00	248,762.00	168,041.00	0.00	168,041.00	-32.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	9,087.00	0.00	9,087.00	9,100.00	0.00	9,100.00	0.1%
Other Debt Service - Principal		7439	55,579.00	0.00	55,579.00	55,600.00	0.00	55,600.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,428.00	0.00	326,428.00	245,741.00	0.00	245,741.00	-24.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(84,185.00)	84,185.00	0.00	(17,717.00)	17,717.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(84,185.00)	84,185.00	0.00	(17,717.00)	17,717.00	0.00	0.0%
TOTAL, EXPENDITURES			59,059,525.66	27,568,423.03	86,627,948.69	62,793,596.00	25,849,951.00	88,643,547.00	2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	270,000.00	0.00	270,000.00	270,000.00	297,770.00	567,770.00	110.3%
(a) TOTAL, INTERFUND TRANSFERS IN			270,000.00	0.00	270,000.00	270,000.00	297,770.00	567,770.00	110.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	458,354.00	0.00	458,354.00	275,000.00	0.00	275,000.00	-40.0%
Other Authorized Interfund Transfers Out		7619	0.00	606,646.70	606,646.70	0.00	454,314.00	454,314.00	-25.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			458,354.00	606,646.70	1,065,000.70	275,000.00	454,314.00	729,314.00	-31.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,202,310.22)	15,202,310.22	0.00	(14,515,119.00)	14,515,119.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,202,310.22)	15,202,310.22	0.00	(14,515,119.00)	14,515,119.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(15,390,664.22)	14,595,663.52	(795,000.70)	(14,520,119.00)	14,358,575.00	(161,544.00)	-79.7%

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form 01
H8B59DZAT3(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	70,312,848.00	1,401,372.00	71,714,220.00	73,045,833.00	1,893,033.00	74,938,866.00	4.5%
2) Federal Revenue		8100-8299	0.00	868,142.00	868,142.00	0.00	836,278.00	836,278.00	-3.7%
3) Other State Revenue		8300-8599	1,275,356.00	4,831,200.00	6,106,556.00	1,276,590.00	4,197,653.00	5,474,243.00	-10.4%
4) Other Local Revenue		8600-8799	3,638,608.68	4,471,015.00	8,109,623.68	2,875,054.68	4,361,755.00	7,236,809.68	-10.8%
5) TOTAL, REVENUES			75,226,812.68	11,571,729.00	86,798,541.68	77,197,477.68	11,288,719.00	88,486,196.68	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		29,941,878.00	16,453,103.00	46,394,981.00	32,542,535.00	15,587,219.00	48,129,754.00	3.7%
2) Instruction - Related Services	2000-2999		8,822,261.42	1,736,814.00	10,559,075.42	9,118,665.00	1,706,473.00	10,825,138.00	2.5%
3) Pupil Services	3000-3999		4,584,678.00	5,086,030.73	9,670,708.73	4,917,625.00	4,890,667.00	9,808,292.00	1.4%
4) Ancillary Services	4000-4999		1,917,788.39	591,339.00	2,509,127.39	2,082,542.00	593,355.00	2,675,897.00	6.6%
5) Community Services	5000-5999		492,966.00	0.00	492,966.00	279,363.00	297,770.00	577,133.00	17.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,595,417.00	1,047,188.00	6,642,605.00	6,254,108.00	71,781.00	6,325,889.00	-4.8%
8) Plant Services	8000-8999		7,378,108.85	2,653,948.30	10,032,057.15	7,353,017.00	2,702,686.00	10,055,703.00	0.2%
9) Other Outgo	9000-9999	Except 7600-7699	326,428.00	0.00	326,428.00	245,741.00	0.00	245,741.00	-24.7%
10) TOTAL, EXPENDITURES			59,059,525.66	27,568,423.03	86,627,948.69	62,793,596.00	25,849,951.00	88,643,547.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,167,287.02	(15,996,694.03)	170,592.99	14,403,881.68	(14,561,232.00)	(157,350.32)	-192.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	270,000.00	0.00	270,000.00	270,000.00	297,770.00	567,770.00	110.3%
b) Transfers Out		7600-7629	458,354.00	606,646.70	1,065,000.70	275,000.00	454,314.00	729,314.00	-31.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,202,310.22)	15,202,310.22	0.00	(14,515,119.00)	14,515,119.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,390,664.22)	14,595,663.52	(795,000.70)	(14,520,119.00)	14,358,575.00	(161,544.00)	-79.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			776,622.80	(1,401,030.51)	(624,407.71)	(116,237.32)	(202,657.00)	(318,894.32)	-48.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,862,838.79	2,271,968.69	8,134,807.48	6,343,282.59	870,938.18	7,214,220.77	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,862,838.79	2,271,968.69	8,134,807.48	6,343,282.59	870,938.18	7,214,220.77	-11.3%
d) Other Restatements		9795	(296,179.00)	0.00	(296,179.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,566,659.79	2,271,968.69	7,838,628.48	6,343,282.59	870,938.18	7,214,220.77	-8.0%
2) Ending Balance, June 30 (E + F1e)			6,343,282.59	870,938.18	7,214,220.77	6,227,045.27	668,281.18	6,895,326.45	-4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,150.00	0.00	11,150.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	23,855.76	0.00	23,855.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,938.18	870,938.18	0.00	668,281.18	668,281.18	-23.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,308,276.83	0.00	6,308,276.83	6,227,045.27	0.00	6,227,045.27	-1.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6300	Lottery: Instructional Materials	427,456.09	357,712.09
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	353,110.30	240,716.30
7435	Learning Recovery Emergency Block Grant	20,537.00	0.00
7810	Other Restricted State	66,888.35	66,888.35
9010	Other Restricted Local	2,946.44	2,964.44
Total, Restricted Balance		870,938.18	668,281.18

Los Gatos-Saratoga Union High
Santa Clara County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

43 69534 0000000
Form A
H8B59DZAT3(2026-27)

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,869.54	2,869.54	3,005.52	2,781.45	2,781.45	2,937.77
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,869.54	2,869.54	3,005.52	2,781.45	2,781.45	2,937.77
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.97	5.97	5.97	5.97	5.97	5.97
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.38	.38	.38	.38	.38	.38
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.35	6.35	6.35	6.35	6.35	6.35
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,875.89	2,875.89	3,011.87	2,787.80	2,787.80	2,944.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Gatos-Saratoga Union High
Santa Clara County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

43 69534 0000000
Form A
H8B59DZAT3(2026-27)

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,500,000.00	5,248,385.44	9,467,372.90	2,633,610.68	2,915,692.72	9,012,076.96	12,991,277.19	18,442,844.58
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,603.65	22,603.65	22,603.65	22,603.65	0.00	154,700.50	9,041.46	10,246.99
Property Taxes	8020-8079		0.00	43,749.00	6,144.00	3,372,554.00	13,638,009.00	11,286,160.00	12,045,591.00	8,198.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	734,947.00	0.00
Federal Revenue	8100-8299		0.00	146,493.00	442,149.00	(563,342.00)	(17,449.00)	3,221.00	0.00	293,197.00
Other State Revenue	8300-8599		215,149.00	173,104.00	424,045.00	470,780.00	16,909.00	202,882.00	65,164.00	76,891.00
Other Local Revenue	8600-8799		0.00	49,222.00	(266.00)	134,686.00	162,394.00	63,223.00	2,563,086.00	71,107.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			237,752.65	435,171.65	894,675.65	3,437,281.65	13,799,863.00	11,710,186.50	15,417,829.46	459,639.99
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		393,705.05	3,149,640.38	3,182,449.14	3,215,257.89	3,280,875.40	3,149,640.38	3,182,449.14	3,215,257.89
Classified Salaries	2000-2999		676,933.10	1,123,420.90	1,238,643.55	1,166,629.39	1,469,088.86	1,152,226.56	1,195,435.06	1,353,866.21
Employee Benefits	3000-3999		1,207,249.99	1,977,835.09	2,003,521.26	1,977,835.09	2,003,521.26	1,952,148.92	2,029,207.43	2,054,893.60
Books and Supplies	4000-4999		140,247.72	313,219.91	210,371.58	226,733.81	114,535.64	179,984.57	91,161.02	51,424.16
Services	5000-5999		971,231.35	577,488.91	1,023,730.34	1,496,221.27	787,484.88	1,049,979.84	944,981.86	1,049,979.84
Capital Outlay	6000-6999		0.00	1,892.00	0.00	2,800.16	3,140.72	0.00	3,178.56	20,093.04
Other Outgo	7000-7499		0.00	22,687.00	19,722.00	19,722.00	19,832.00	19,849.00	19,849.00	30,313.00
Interfund Transfers Out	7600-7629		100,000.00	50,000.00	50,000.00	50,000.00	25,000.00	227,157.00	0.00	0.00

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

43 69534 0000000
Form CASH
H8B59DZAT3(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,489,367.21	7,216,184.19	7,728,437.87	8,155,199.61	7,703,478.76	7,730,986.27	7,466,262.07	7,775,827.74
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(5,000,000.00)	0.00	0.00	2,500,000.00	0.00
Current Loans	9640	0.00	0.00	(11,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	(11,000,000.00)	0.00	(5,000,000.00)	0.00	0.00	2,500,000.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	11,000,000.00	0.00	5,000,000.00	0.00	0.00	(2,500,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,251,614.56)	4,218,987.46	(6,833,762.22)	282,082.04	6,096,384.24	3,979,200.23	5,451,567.39	(7,316,187.75)
F. ENDING CASH (A + E)			5,248,385.44	9,467,372.90	2,633,610.68	2,915,692.72	9,012,076.96	12,991,277.19	18,442,844.58	11,126,656.83
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

43 69534 0000000
Form CASH
H8B59DZAT3(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		11,126,656.83	12,549,998.52	11,326,457.50	3,442,988.09				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	164,947.49	10,246.99	10,246.99	164,947.49	154,700.50	0.00	769,493.01	769,493.00
Property Taxes	8020-8079	7,646,855.00	16,706,373.00	59,742.00	7,462,965.00	0.00	0.00	72,276,340.00	72,276,340.00
Miscellaneous Funds	8080-8099	564,231.00	0.00	369,388.00	224,467.00	0.00	0.00	1,893,033.00	1,893,033.00
Federal Revenue	8100-8299	32,978.00	19,882.00	0.00	479,149.00	0.00	0.00	836,278.00	836,278.00
Other State Revenue	8300-8599	359,595.00	97,693.00	126,074.00	3,245,957.00	0.00	0.00	5,474,243.00	5,474,243.00
Other Local Revenue	8600-8799	62,073.00	575,994.00	157,380.00	3,397,911.00	0.00	(.32)	7,236,809.68	7,236,809.68
Interfund Transfers In	8900-8929	0.00	0.00	0.00	567,770.00	0.00	0.00	567,770.00	567,770.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		8,830,679.49	17,410,188.99	722,830.99	15,543,166.49	154,700.50	(.32)	89,053,966.69	89,053,966.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,116,831.63	3,182,449.14	3,313,684.15	426,513.80	0.00	0.00	32,808,753.99	32,808,754.00
Classified Salaries	2000-2999	1,181,032.22	1,137,823.73	1,483,491.70	1,224,240.72	0.00	0.00	14,402,832.00	14,402,832.00
Employee Benefits	3000-3999	2,029,207.43	2,029,207.43	2,080,579.77	4,340,962.73	0.00	0.00	25,686,170.00	25,686,170.00
Books and Supplies	4000-4999	128,560.41	133,235.33	338,931.99	409,055.85	0.00	0.00	2,337,461.99	2,337,462.00
Services	5000-5999	931,857.11	892,482.86	1,364,973.79	2,034,335.94	0.00	0.00	13,124,747.99	13,124,748.00
Capital Outlay	6000-6999	0.00	6,735.52	0.00	0.00	0.00	0.00	37,840.00	37,840.00
Other Outgo	7000-7499	19,849.00	24,639.00	24,639.00	24,639.00	0.00	1.00	245,741.00	245,741.00
Interfund Transfers Out	7600-7629	0.00	227,157.00	0.00	0.00	0.00	0.00	729,314.00	729,314.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

43 69534 0000000
Form CASH
H8B59DZAT3(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,407,337.80	7,633,730.01	8,606,300.40	8,459,748.04	0.00	1.00	89,372,860.97	89,372,861.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00	
Current Loans	9640	0.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	11,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(11,000,000.00)	0.00	(2,500,000.00)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		1,423,341.69	(1,223,541.02)	(7,883,469.41)	4,583,418.45	154,700.50	(1.32)	(318,894.28)	(318,894.32)
F. ENDING CASH (A + E)		12,549,998.52	11,326,457.50	3,442,988.09	8,026,406.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,181,105.72	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,026,406.54	4,577,614.14	8,633,297.79	7,523,581.20	2,661,405.47	9,153,629.28	10,432,671.09	18,715,993.25
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,603.65	22,603.65	22,603.65	22,603.65	0.00	154,700.50	9,041.46	10,246.99
Property Taxes	8020-8079		0.00	45,576.39	6,400.12	3,513,432.83	14,207,710.69	11,757,616.50	12,548,769.30	8,538.51
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	734,947.00	0.00
Federal Revenue	8100-8299		0.00	146,493.00	442,149.00	(563,342.00)	(17,449.00)	3,221.00	0.00	293,197.00
Other State Revenue	8300-8599		115,149.00	173,104.00	324,045.00	370,780.00	16,909.00	202,882.00	65,164.00	76,891.00
Other Local Revenue	8600-8799		0.00	49,222.00	(266.00)	134,686.00	162,394.00	63,223.00	2,563,086.00	71,107.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			137,752.65	436,999.04	794,931.77	3,478,160.48	14,369,564.69	12,181,643.00	15,921,007.76	459,980.50
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		397,843.01	3,182,744.11	3,215,897.70	3,249,051.28	3,315,358.45	3,182,744.11	3,215,897.70	3,249,051.28
Classified Salaries	2000-2999		690,471.77	1,145,889.31	1,263,416.42	1,189,961.98	1,498,470.64	1,175,271.09	1,219,343.76	1,380,943.53
Employee Benefits	3000-3999		1,260,874.18	2,065,687.49	2,092,514.60	2,065,687.49	2,092,514.60	2,038,860.38	2,119,341.71	2,146,168.82
Books and Supplies	4000-4999		144,104.53	321,833.46	216,156.80	232,969.00	117,685.37	184,934.15	93,667.95	52,838.33
Services	5000-5999		993,251.55	590,582.01	1,046,940.83	1,530,144.29	805,339.10	1,073,785.46	966,406.92	1,073,785.46
Capital Outlay	6000-6999		0.00	1,892.00	0.00	2,800.16	3,140.72	0.00	3,178.56	20,093.04
Other Outgo	7000-7499		0.00	22,687.00	19,722.00	19,722.00	19,832.00	19,849.00	19,849.00	30,313.00
Interfund Transfers Out	7600-7629		100,000.01	50,000.01	50,000.01	50,000.01	25,000.00	227,157.00	0.00	0.00

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

43 69534 0000000
Form CASH
H8B59DZAT3(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,586,545.05	7,381,315.39	7,904,648.36	8,340,336.21	7,877,340.88	7,902,601.19	7,637,685.60	7,953,193.46
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	(6,000,000.00)	0.00	0.00	3,000,000.00	0.00	0.00
Current Loans	9640	0.00	0.00	(11,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	(11,000,000.00)	(6,000,000.00)	0.00	0.00	3,000,000.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	11,000,000.00	6,000,000.00	0.00	0.00	(3,000,000.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,448,792.40)	4,055,683.65	(1,109,716.59)	(4,862,175.73)	6,492,223.81	1,279,041.81	8,283,322.16	(7,493,212.96)
F. ENDING CASH (A + E)			4,577,614.14	8,633,297.79	7,523,581.20	2,661,405.47	9,153,629.28	10,432,671.09	18,715,993.25	11,222,780.29
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		11,222,780.29	12,785,380.68	12,088,875.78	4,021,932.84				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	164,947.49	10,246.99	10,246.99	164,947.49	154,700.50	0.00	769,493.01	769,493.00
Property Taxes	8020-8079	7,966,290.43	17,404,247.20	62,239.29	7,774,716.00	0.00	0.00	75,295,537.26	75,295,537.26
Miscellaneous Funds	8080-8099	564,231.00	0.00	369,388.00	224,467.00	0.00	0.00	1,893,033.00	1,893,033.00
Federal Revenue	8100-8299	32,978.00	19,882.00	963.00	479,149.00	0.00	(.50)	837,240.50	837,240.50
Other State Revenue	8300-8599	350,595.00	97,093.00	126,022.00	3,245,954.00	188,439.39	(.13)	5,353,027.26	5,353,027.26
Other Local Revenue	8600-8799	62,073.00	575,994.00	167,680.00	3,467,934.00	0.00	(.07)	7,317,132.93	7,317,132.93
Interfund Transfers In	8900-8929	0.00	0.00	0.00	567,770.00	0.00	0.00	567,770.00	567,770.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,141,114.92	18,107,463.19	736,539.28	15,924,937.49	343,139.89	(.70)	92,033,233.96	92,033,233.95
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,149,590.53	3,215,897.70	3,348,512.04	430,996.60	0.00	0.00	33,153,584.51	33,153,584.51
Classified Salaries	2000-2999	1,204,652.87	1,160,580.20	1,513,161.53	1,248,725.53	0.00	0.00	14,690,888.63	14,690,888.64
Employee Benefits	3000-3999	2,119,341.71	2,119,341.71	2,172,995.93	4,533,781.63	0.00	0.00	26,827,110.25	26,827,110.23
Books and Supplies	4000-4999	132,095.82	136,899.31	348,252.62	420,304.89	0.00	0.00	2,401,742.23	2,401,742.22
Services	5000-5999	952,984.60	912,717.65	1,395,921.10	2,080,459.34	0.00	0.00	13,422,318.31	13,422,318.31
Capital Outlay	6000-6999	0.00	6,735.52	0.00	0.00	0.00	0.00	37,840.00	37,840.00
Other Outgo	7000-7499	19,849.00	24,639.00	24,639.00	24,639.00	0.00	1.00	245,741.00	245,741.00
Interfund Transfers Out	7600-7629	0.00	227,157.00	0.00	0.00	0.00	(.03)	729,314.01	729,314.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,578,514.53	7,803,968.09	8,803,482.22	8,738,906.99	0.00	.97	91,508,538.94	91,508,538.91
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	
Current Loans	9640	0.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	11,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(11,000,000.00)	0.00	(3,000,000.00)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		1,562,600.39	(696,504.90)	(8,066,942.94)	4,186,030.50	343,139.89	(1.67)	524,695.02	524,695.04
F. ENDING CASH (A + E)		12,785,380.68	12,088,875.78	4,021,932.84	8,207,963.34				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,551,101.56	

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	73,045,833.00	4.13%	76,065,030.26	4.16%	79,226,772.08
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,276,590.00	0.87%	1,287,644.60	2.34%	1,317,738.52
4. Other Local Revenues	8600-8799	2,875,054.68	2.79%	2,955,377.93	2.16%	3,019,282.63
5. Other Financing Sources						
a. Transfers In	8900-8929	270,000.00	0.00%	270,000.00	0.00%	270,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,515,119.00)	5.02%	(15,243,564.29)	3.89%	(15,836,825.08)
6. Total (Sum lines A1 thru A5c)		62,952,358.68	3.78%	65,334,488.50	4.08%	67,996,968.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,428,915.00		27,771,776.44
b. Step & Column Adjustment				342,861.44		347,147.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,428,915.00	1.25%	27,771,776.44	1.25%	28,118,923.64
2. Classified Salaries						
a. Base Salaries				9,838,391.00		10,035,158.82
b. Step & Column Adjustment				196,767.82		200,703.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,838,391.00	2.00%	10,035,158.82	2.00%	10,235,862.00
3. Employee Benefits	3000-3999	17,669,703.00	5.17%	18,582,765.76	4.68%	19,452,605.97
4. Books and Supplies	4000-4999	1,519,182.00	2.75%	1,560,959.51	2.68%	1,602,793.22
5. Services and Other Operating Expenditures	5000-5999	6,101,881.00	2.75%	6,269,627.74	2.68%	6,437,600.16
6. Capital Outlay	6000-6999	7,500.00	0.00%	7,500.00	0.00%	7,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	245,741.00	0.00%	245,741.00	0.00%	245,741.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,717.00)	0.00%	(17,717.00)	0.00%	(17,717.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	275,000.00	0.00%	275,000.00	0.00%	275,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		63,068,596.00	2.64%	64,730,812.27	2.51%	66,358,308.99

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(116,237.32)		603,676.23		1,638,659.16
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,343,282.59		6,227,045.27		6,830,721.50
2. Ending Fund Balance (Sum lines C and D1)		6,227,045.27		6,830,721.50		8,469,380.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,227,045.27		6,830,721.50		8,469,380.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,227,045.27		6,830,721.50		8,469,380.66
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,227,045.27		6,830,721.50		8,469,380.66
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,744,078.40		3,804,078.00		3,864,078.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,971,123.67		10,634,799.50		12,333,458.66

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,893,033.00	0.00%	1,893,033.00	0.00%	1,893,033.00
2. Federal Revenues	8100-8299	836,278.00	0.12%	837,240.50	0.12%	838,204.30
3. Other State Revenues	8300-8599	4,197,653.00	-3.15%	4,065,382.66	0.36%	4,079,850.17
4. Other Local Revenues	8600-8799	4,361,755.00	0.00%	4,361,755.00	0.00%	4,361,755.00
5. Other Financing Sources						
a. Transfers In	8900-8929	297,770.00	0.00%	297,770.00	0.00%	297,770.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,515,119.00	5.02%	15,243,564.29	3.89%	15,836,825.08
6. Total (Sum lines A1 thru A5c)		26,101,608.00	2.29%	26,698,745.45	2.28%	27,307,437.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,379,839.00		5,381,808.07
b. Step & Column Adjustment				67,247.98		67,272.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,278.91)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,379,839.00	0.04%	5,381,808.07	1.25%	5,449,080.67
2. Classified Salaries						
a. Base Salaries				4,564,441.00		4,655,729.82
b. Step & Column Adjustment				91,288.82		93,114.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,564,441.00	2.00%	4,655,729.82	2.00%	4,748,844.42
3. Employee Benefits	3000-3999	8,016,467.00	2.84%	8,244,344.47	2.75%	8,471,019.35
4. Books and Supplies	4000-4999	818,280.00	2.75%	840,782.71	2.68%	863,315.70
5. Services and Other Operating Expenditures	5000-5999	7,022,867.00	1.85%	7,152,690.57	2.68%	7,344,382.69
6. Capital Outlay	6000-6999	30,340.00	0.00%	30,340.00	0.00%	30,340.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,717.00	0.00%	17,717.00	0.00%	17,717.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	454,314.00	0.00%	454,314.00	0.00%	454,314.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,304,265.00	1.80%	26,777,726.64	2.25%	27,379,013.83
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(202,657.00)		(78,981.19)		(71,576.28)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		870,938.18		668,281.18		589,299.99
2. Ending Fund Balance (Sum lines C and D1)		668,281.18		589,299.99		517,723.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	668,281.18		589,299.99		517,723.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		668,281.18		589,299.99		517,723.71
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See Attached

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	74,938,866.00	4.03%	77,958,063.26	4.06%	81,119,805.08
2. Federal Revenues	8100-8299	836,278.00	0.12%	837,240.50	0.12%	838,204.30
3. Other State Revenues	8300-8599	5,474,243.00	-2.21%	5,353,027.26	0.83%	5,397,588.69
4. Other Local Revenues	8600-8799	7,236,809.68	1.11%	7,317,132.93	0.87%	7,381,037.63
5. Other Financing Sources						
a. Transfers In	8900-8929	567,770.00	0.00%	567,770.00	0.00%	567,770.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		89,053,966.68	3.35%	92,033,233.95	3.55%	95,304,405.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,808,754.00		33,153,584.51
b. Step & Column Adjustment				410,109.42		414,419.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,278.91)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,808,754.00	1.05%	33,153,584.51	1.25%	33,568,004.31
2. Classified Salaries						
a. Base Salaries				14,402,832.00		14,690,888.64
b. Step & Column Adjustment				288,056.64		293,817.78
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,402,832.00	2.00%	14,690,888.64	2.00%	14,984,706.42
3. Employee Benefits	3000-3999	25,686,170.00	4.44%	26,827,110.23	4.09%	27,923,625.32
4. Books and Supplies	4000-4999	2,337,462.00	2.75%	2,401,742.22	2.68%	2,466,108.92
5. Services and Other Operating Expenditures	5000-5999	13,124,748.00	2.27%	13,422,318.31	2.68%	13,781,982.85
6. Capital Outlay	6000-6999	37,840.00	0.00%	37,840.00	0.00%	37,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	245,741.00	0.00%	245,741.00	0.00%	245,741.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	729,314.00	0.00%	729,314.00	0.00%	729,314.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		89,372,861.00	2.39%	91,508,538.91	2.44%	93,737,322.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(318,894.32)		524,695.04		1,567,082.88

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,214,220.77		6,895,326.45		7,420,021.49
2. Ending Fund Balance (Sum lines C and D1)		6,895,326.45		7,420,021.49		8,987,104.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	668,281.18		589,299.99		517,723.71
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,227,045.27		6,830,721.50		8,469,380.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,895,326.45		7,420,021.49		8,987,104.37
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,227,045.27		6,830,721.50		8,469,380.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,744,078.40		3,804,078.00		3,864,078.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,971,123.67		10,634,799.50		12,333,458.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.16%		11.62%		13.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,781.45		2,774.01		2,814.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,372,861.00		91,508,538.91		93,737,322.82
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		89,372,861.00		91,508,538.91		93,737,322.82
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,681,185.83		2,745,256.17		2,812,119.68
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,681,185.83		2,745,256.17		2,812,119.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form SIAA
H8B59DZAT3(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	5,800.00	0.00	0.00	0.00				
Other Sources/Uses Detail					270,000.00	1,065,000.70		
Fund Reconciliation							0.00	3,987,500.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(5,800.00)	0.00	0.00				
Other Sources/Uses Detail					458,354.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	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

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				
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
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	270,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					206,646.70	0.00		
Fund Reconciliation							3,987,500.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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			
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	5,800.00	(5,800.00)	0.00	0.00	1,335,000.70	1,335,000.70	3,987,500.00	3,987,500.00

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form SIAB
H8B59DZAT3(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					567,770.00	729,314.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,000.00)	0.00	0.00				
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					454,314.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	270,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	297,770.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,000.00	(2,000.00)	0.00	0.00	1,297,084.00	1,297,084.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,441,397.05	1,441,397.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,441,397.05	1,441,397.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,441,397.05	1,441,397.05	0.0%
2) Ending Balance, June 30 (E + F1e)			1,441,397.05	1,441,397.05	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	1,441,397.05	1,441,397.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

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

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,441,397.05	1,441,397.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,441,397.05	1,441,397.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,441,397.05	1,441,397.05	0.0%
2) Ending Balance, June 30 (E + F1e)			1,441,397.05	1,441,397.05	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	1,441,397.05	1,441,397.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	1,441,397.05	1,441,397.05
Total, Restricted Balance		1,441,397.05	1,441,397.05

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

43 69534 0000000
Form 13
H8B59DZAT3(2026-27)

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	449,233.27	450,600.00	0.3%
3) Other State Revenue		8300-8599	1,228,500.00	1,258,100.00	2.4%
4) Other Local Revenue		8600-8799	87,616.00	86,000.00	-1.8%
5) TOTAL, REVENUES			1,765,349.27	1,794,700.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	931,413.00	867,345.00	-6.9%
3) Employee Benefits		3000-3999	520,060.00	458,609.00	-11.8%
4) Books and Supplies		4000-4999	714,750.00	703,900.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	31,137.00	36,000.00	15.6%
6) Capital Outlay		6000-6999	20,733.27	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			2,218,093.27	2,065,854.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(452,744.00)	(271,154.00)	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	458,354.00	275,000.00	-40.0%
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			458,354.00	275,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,610.00	3,846.00	-31.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637.20	17,631.20	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637.20	17,631.20	29.3%
d) Other Restatements		9795	(1,616.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,021.20	17,631.20	46.7%
2) Ending Balance, June 30 (E + F1e)			17,631.20	21,477.20	21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,013.50	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,617.70	21,477.20	181.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	216,096.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	32.35		
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	351,679.07		
4) Due from Grantor Government		9290	109.88		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,013.50		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			577,931.18		
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	194.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	76,364.55		
6) TOTAL, LIABILITIES			76,559.51		
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)			501,371.67		
FEDERAL REVENUE					
Child Nutrition Programs		8220	440,000.00	450,600.00	2.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	9,233.27	0.00	-100.0%
TOTAL, FEDERAL REVENUE			449,233.27	450,600.00	0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,228,500.00	1,258,100.00	2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,228,500.00	1,258,100.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	83,000.00	83,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,616.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,616.00	86,000.00	-1.8%
TOTAL, REVENUES			1,765,349.27	1,794,700.00	1.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	813,073.00	689,879.00	-15.2%
Classified Supervisors' and Administrators' Salaries		2300	118,340.00	177,466.00	50.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			931,413.00	867,345.00	-6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	239,483.00	221,586.00	-7.5%
OASDI/Medicare/Alternative		3301-3302	71,252.00	66,353.00	-6.9%
Health and Welfare Benefits		3401-3402	194,420.00	156,787.00	-19.4%
Unemployment Insurance		3501-3502	465.00	435.00	-6.5%
Workers' Compensation		3601-3602	14,440.00	13,448.00	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			520,060.00	458,609.00	-11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	122,800.00	106,400.00	-13.4%
Noncapitalized Equipment		4400	31,950.00	20,000.00	-37.4%
Food		4700	560,000.00	577,500.00	3.1%
TOTAL, BOOKS AND SUPPLIES			714,750.00	703,900.00	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,829.00	5,000.00	-14.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,500.00	13,750.00	1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,800.00)	(2,000.00)	-65.5%
Professional/Consulting Services and Operating Expenditures		5800	17,608.00	19,250.00	9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,137.00	36,000.00	15.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,733.27	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,733.27	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,218,093.27	2,065,854.00	-6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	458,354.00	275,000.00	-40.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			458,354.00	275,000.00	-40.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			458,354.00	275,000.00	-40.0%

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	449,233.27	450,600.00	0.3%
3) Other State Revenue		8300-8599	1,228,500.00	1,258,100.00	2.4%
4) Other Local Revenue		8600-8799	87,616.00	86,000.00	-1.8%
5) TOTAL, REVENUES			1,765,349.27	1,794,700.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,218,093.27	2,065,854.00	-6.9%
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			2,218,093.27	2,065,854.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(452,744.00)	(271,154.00)	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	458,354.00	275,000.00	-40.0%
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			458,354.00	275,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,610.00	3,846.00	-31.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637.20	17,631.20	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637.20	17,631.20	29.3%
d) Other Restatements		9795	(1,616.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,021.20	17,631.20	46.7%
2) Ending Balance, June 30 (E + F1e)			17,631.20	21,477.20	21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,013.50	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,617.70	21,477.20	181.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,994.00	17,853.50
5314	Child Nutrition: NSLP Equipment Assistance Grants	3,623.70	3,623.70
Total, Restricted Balance		7,617.70	21,477.20

Los Gatos-Saratoga Union High
Santa Clara County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

43 69534 0000000
Form 14
H8B59DZAT3(2026-27)

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	30,576.00	7,000.00	-77.1%
5) TOTAL, REVENUES			30,576.00	7,000.00	-77.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	449,687.73	400,000.00	-11.0%
6) Capital Outlay		6000-6999	242,068.11	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			691,755.84	400,000.00	-42.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(661,179.84)	(393,000.00)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	454,314.00	13.6%
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			400,000.00	454,314.00	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,179.84)	61,314.00	-123.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,061.41	193,305.57	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			478,061.41	193,305.57	-59.6%
d) Other Restatements		9795	(23,576.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,485.41	193,305.57	-57.5%
2) Ending Balance, June 30 (E + F1e)			193,305.57	254,619.57	31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	193,305.57	254,619.57	31.7%
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	27,029.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	618.24		
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			27,648.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			27,648.05		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,576.00	0.00	-100.0%
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			30,576.00	7,000.00	-77.1%
TOTAL, REVENUES			30,576.00	7,000.00	-77.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	360,487.73	400,000.00	11.0%
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	89,200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			449,687.73	400,000.00	-11.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	121,266.11	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	120,802.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			242,068.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			691,755.84	400,000.00	-42.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	454,314.00	13.6%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	454,314.00	13.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	454,314.00	13.6%

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	30,576.00	7,000.00	-77.1%
5) TOTAL, REVENUES			30,576.00	7,000.00	-77.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		691,755.84	400,000.00	-42.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			691,755.84	400,000.00	-42.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(661,179.84)	(393,000.00)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	454,314.00	13.6%
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			400,000.00	454,314.00	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,179.84)	61,314.00	-123.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,061.41	193,305.57	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			478,061.41	193,305.57	-59.6%
d) Other Restatements		9795	(23,576.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,485.41	193,305.57	-57.5%
2) Ending Balance, June 30 (E + F1e)			193,305.57	254,619.57	31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	193,305.57	254,619.57	31.7%
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

Budget, July 1
Los Gatos-Saratoga Union High
Santa Clara County
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object
43 69534 0000000
Form 17
H8B59DZAT3(2026-27)

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	157,589.00	60,000.00	-61.9%
5) TOTAL, REVENUES			157,589.00	60,000.00	-61.9%
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)			157,589.00	60,000.00	-61.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,589.00	60,000.00	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,078.40	3,684,078.40	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,624,078.40	3,684,078.40	1.7%
d) Other Restatements		9795	(97,589.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,489.40	3,684,078.40	4.5%
2) Ending Balance, June 30 (E + F1e)			3,684,078.40	3,744,078.40	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,684,078.40	3,744,078.40	1.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,667,499.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,248.75		
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			3,671,748.21		
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)			3,671,748.21		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	97,589.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			157,589.00	60,000.00	-61.9%
TOTAL, REVENUES			157,589.00	60,000.00	-61.9%
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	157,589.00	60,000.00	-61.9%
5) TOTAL, REVENUES			157,589.00	60,000.00	-61.9%
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)			157,589.00	60,000.00	-61.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,589.00	60,000.00	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,078.40	3,684,078.40	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,624,078.40	3,684,078.40	1.7%
d) Other Restatements		9795	(97,589.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,489.40	3,684,078.40	4.5%
2) Ending Balance, June 30 (E + F1e)			3,684,078.40	3,744,078.40	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,684,078.40	3,744,078.40	1.6%
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	63,200.00	25,000.00	-60.4%
5) TOTAL, REVENUES			63,200.00	25,000.00	-60.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,200.00	25,000.00	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	270,000.00	270,000.00	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			(270,000.00)	(270,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(206,800.00)	(245,000.00)	18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,547.27	1,002,547.27	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,547.27	1,002,547.27	-19.3%
d) Other Restatements		9795	(33,200.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,209,347.27	1,002,547.27	-17.1%
2) Ending Balance, June 30 (E + F1e)			1,002,547.27	757,547.27	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,002,547.27	757,547.27	-24.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,267,127.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,456.74		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,268,584.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,268,584.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	30,000.00	25,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,200.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			63,200.00	25,000.00	-60.4%
TOTAL, REVENUES			63,200.00	25,000.00	-60.4%
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	270,000.00	270,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			270,000.00	270,000.00	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)			(270,000.00)	(270,000.00)	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	63,200.00	25,000.00	-60.4%
5) TOTAL, REVENUES			63,200.00	25,000.00	-60.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			63,200.00	25,000.00	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	270,000.00	270,000.00	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			(270,000.00)	(270,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(206,800.00)	(245,000.00)	18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,547.27	1,002,547.27	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,547.27	1,002,547.27	-19.3%
d) Other Restatements		9795	(33,200.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,209,347.27	1,002,547.27	-17.1%
2) Ending Balance, June 30 (E + F1e)			1,002,547.27	757,547.27	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,002,547.27	757,547.27	-24.4%
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	348,402.00	0.00	-100.0%
5) TOTAL, REVENUES			348,402.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	75,495.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,648,371.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,727,616.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,379,214.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,379,214.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,414,463.00	2,786,847.00	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,414,463.00	2,786,847.00	-48.5%
d) Other Restatements		9795	(248,402.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166,061.00	2,786,847.00	-46.1%
2) Ending Balance, June 30 (E + F1e)			2,786,847.00	2,786,847.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,786,847.00	2,786,847.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,775,417.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,401.88		
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			2,781,819.14		
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	.02		
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			.02		
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)			2,781,819.12		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	248,402.00	0.00	-100.0%
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			348,402.00	0.00	-100.0%
TOTAL, REVENUES			348,402.00	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,902.00	0.00	-100.0%
Noncapitalized Equipment		4400	18,593.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,495.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,750.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,648,371.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,648,371.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,727,616.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	348,402.00	0.00	-100.0%
5) TOTAL, REVENUES			348,402.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,727,616.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,727,616.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,379,214.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,379,214.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,414,463.00	2,786,847.00	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,414,463.00	2,786,847.00	-48.5%
d) Other Restatements		9795	(248,402.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166,061.00	2,786,847.00	-46.1%
2) Ending Balance, June 30 (E + F1e)			2,786,847.00	2,786,847.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,786,847.00	2,786,847.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	210,467.00	200,000.00	-5.0%
5) TOTAL, REVENUES			210,467.00	200,000.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,600.00	10,000.00	-26.5%
6) Capital Outlay		6000-6999	30,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,600.00	10,000.00	-77.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166,867.00	190,000.00	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,867.00	190,000.00	13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	813,890.70	970,290.70	19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			813,890.70	970,290.70	19.2%
d) Other Restatements		9795	(10,467.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,423.70	970,290.70	20.8%
2) Ending Balance, June 30 (E + F1e)			970,290.70	1,160,290.70	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	942,571.28	1,132,571.28	20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,719.42	27,719.42	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	946,969.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	887.47		
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			947,856.83		
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)			947,856.83		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,467.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	180,000.00	180,000.00	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			210,467.00	200,000.00	-5.0%
TOTAL, REVENUES			210,467.00	200,000.00	-5.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,600.00	10,000.00	-26.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,600.00	10,000.00	-26.5%
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	30,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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			30,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,600.00	10,000.00	-77.1%
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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	210,467.00	200,000.00	-5.0%
5) TOTAL, REVENUES			210,467.00	200,000.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	10,000.00	New
8) Plant Services	8000-8999		43,600.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,600.00	10,000.00	-77.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			166,867.00	190,000.00	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,867.00	190,000.00	13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	813,890.70	970,290.70	19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			813,890.70	970,290.70	19.2%
d) Other Restatements		9795	(10,467.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,423.70	970,290.70	20.8%
2) Ending Balance, June 30 (E + F1e)			970,290.70	1,160,290.70	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	942,571.28	1,132,571.28	20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,719.42	27,719.42	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	942,571.28	1,132,571.28
Total, Restricted Balance		942,571.28	1,132,571.28

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,535,163.50	525,000.00	-65.8%
5) TOTAL, REVENUES			1,535,163.50	525,000.00	-65.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,750.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	983,845.00	0.00	-100.0%
6) Capital Outlay		6000-6999	775,725.00	120,000.00	-84.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,827,320.00	120,000.00	-93.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(292,156.50)	405,000.00	-238.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,646.70	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	297,770.00	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			206,646.70	(297,770.00)	-244.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,509.80)	107,230.00	-225.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,449,081.17	14,047,513.37	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,449,081.17	14,047,513.37	-2.8%
d) Other Restatements		9795	(316,058.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,133,023.17	14,047,513.37	-0.6%
2) Ending Balance, June 30 (E + F1e)			14,047,513.37	14,154,743.37	0.8%
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	13,858,597.59	13,965,827.59	0.8%
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	188,915.78	188,915.78	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	9,652,068.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,961.12		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	9,517.19		
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	1,271.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,987,500.00		
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			13,660,318.28		
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)			13,660,318.28		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	405,000.00	405,000.00	0.0%
Interest		8660	150,000.00	120,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	316,058.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	664,105.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,535,163.50	525,000.00	-65.8%
TOTAL, REVENUES			1,535,163.50	525,000.00	-65.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	250.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			67,750.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	565,300.00	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	418,545.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			983,845.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	583,798.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	71,840.00	0.00	-100.0%
Equipment Replacement		6500	120,087.00	120,000.00	-0.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			775,725.00	120,000.00	-84.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,827,320.00	120,000.00	-93.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	206,646.70	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206,646.70	0.00	-100.0%
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	297,770.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	297,770.00	New
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,646.70	(297,770.00)	-244.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,535,163.50	525,000.00	-65.8%
5) TOTAL, REVENUES			1,535,163.50	525,000.00	-65.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		1,827,320.00	120,000.00	-93.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,827,320.00	120,000.00	-93.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(292,156.50)	405,000.00	-238.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,646.70	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	297,770.00	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			206,646.70	(297,770.00)	-244.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,509.80)	107,230.00	-225.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,449,081.17	14,047,513.37	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,449,081.17	14,047,513.37	-2.8%
d) Other Restatements		9795	(316,058.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,133,023.17	14,047,513.37	-0.6%
2) Ending Balance, June 30 (E + F1e)			14,047,513.37	14,154,743.37	0.8%
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	13,858,597.59	13,965,827.59	0.8%
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	188,915.78	188,915.78	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	13,858,597.59	13,965,827.59
Total, Restricted Balance		13,858,597.59	13,965,827.59

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	40,645.00	40,645.00	0.0%
4) Other Local Revenue		8600-8799	16,330,541.00	16,182,357.00	-0.9%
5) TOTAL, REVENUES			16,371,186.00	16,223,002.00	-0.9%
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	12,533,678.00	12,533,678.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,533,678.00	12,533,678.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,837,508.00	3,689,324.00	-3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,837,508.00	3,689,324.00	-3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,266,252.56	7,955,576.56	86.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,266,252.56	7,955,576.56	86.5%
d) Other Restatements		9795	(148,184.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,118,068.56	7,955,576.56	93.2%
2) Ending Balance, June 30 (E + F1e)			7,955,576.56	11,644,900.56	46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,950,553.48	11,639,877.48	46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,023.08	5,023.08	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	2,040,888.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,023.08		
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			2,045,911.12		
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)			2,045,911.12		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	40,645.00	40,645.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,645.00	40,645.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,279,998.00	11,279,998.00	0.0%
Unsecured Roll		8612	116,405.00	116,405.00	0.0%
Prior Years' Taxes		8613	2,129.00	2,129.00	0.0%
Supplemental Taxes		8614	358,969.00	358,969.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	277.00	277.00	0.0%
Interest		8660	91,641.00	91,641.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	148,184.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	4,332,938.00	4,332,938.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,330,541.00	16,182,357.00	-0.9%
TOTAL, REVENUES			16,371,186.00	16,223,002.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,330,000.00	9,330,000.00	0.0%
Bond Interest and Other Service Charges		7434	3,203,678.00	3,203,678.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,533,678.00	12,533,678.00	0.0%
TOTAL, EXPENDITURES			12,533,678.00	12,533,678.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,645.00	40,645.00	0.0%
4) Other Local Revenue		8600-8799	16,330,541.00	16,182,357.00	-0.9%
5) TOTAL, REVENUES			16,371,186.00	16,223,002.00	-0.9%
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	12,533,678.00	12,533,678.00	0.0%
10) TOTAL, EXPENDITURES			12,533,678.00	12,533,678.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,837,508.00	3,689,324.00	-3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,837,508.00	3,689,324.00	-3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,266,252.56	7,955,576.56	86.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,266,252.56	7,955,576.56	86.5%
d) Other Restatements		9795	(148,184.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,118,068.56	7,955,576.56	93.2%
2) Ending Balance, June 30 (E + F1e)			7,955,576.56	11,644,900.56	46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,950,553.48	11,639,877.48	46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,023.08	5,023.08	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	7,950,553.48	11,639,877.48
Total, Restricted Balance		7,950,553.48	11,639,877.48

Budget, July 1
Los Gatos-Saratoga Union High — Foundation Private-Purpose Trust Fund — 43 69534 0000000
Santa Clara County — Expenses by Object — Form 73
H8B59DZAT3(2026-27)

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	24,752.00	12,000.00	-51.5%
5) TOTAL, REVENUES			24,752.00	12,000.00	-51.5%
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	2,000.00	2,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	2,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,752.00	10,000.00	-56.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,752.00	10,000.00	-56.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	471,050.28	481,050.28	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,050.28	481,050.28	2.1%
d) Other Restatements		9795	(12,752.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			458,298.28	481,050.28	5.0%
2) Ending Net Position, June 30 (E + F1e)			481,050.28	491,050.28	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,328.34	8,328.34	0.0%
c) Unrestricted Net Position		9790	472,721.94	482,721.94	2.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	478,350.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	552.25		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			478,903.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			478,903.14		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,752.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,752.00	12,000.00	-51.5%
TOTAL, REVENUES			24,752.00	12,000.00	-51.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,000.00	2,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,000.00	2,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,752.00	12,000.00	-51.5%
5) TOTAL, REVENUES			24,752.00	12,000.00	-51.5%
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		2,000.00	2,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,000.00	2,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,752.00	10,000.00	-56.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,752.00	10,000.00	-56.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	471,050.28	481,050.28	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,050.28	481,050.28	2.1%
d) Other Restatements		9795	(12,752.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			458,298.28	481,050.28	5.0%
2) Ending Net Position, June 30 (E + F1e)			481,050.28	491,050.28	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,328.34	8,328.34	0.0%
c) Unrestricted Net Position		9790	472,721.94	482,721.94	2.1%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	8,328.34	8,328.34
Total, Restricted Net Position		8,328.34	8,328.34

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,781
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,217	3,004		
Charter School	0			
Total ADA	**3,217**	**3,004**	**6.6%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	2,889	3,078		
Charter School	0			
Total ADA	**2,889**	**3,078**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	2,998	3,006		
Charter School	0	0		
Total ADA	**2,998**	**3,006**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	2,938			
Charter School	0			
Total ADA	**2,938**			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	MET

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

Explanation: (required if NOT met)	MET (For FY24, staff projected a return to pre-COVID ADA that did not materialize. This assumption was removed from budgets in the following years, and budget projections have since consistently slightly underestimated funded ADA.)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 2,781

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,183	3,183		
Charter School	0	0		
Total Enrollment	**3,183**	**3,183**	**0.0%**	**Met**
Second Prior Year (2024-25)				
District Regular	3,049	3,084		
Charter School	0	0		
Total Enrollment	**3,049**	**3,084**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	3,005	3,011		
Charter School	0	0		
Total Enrollment	**3,005**	**3,011**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	2,937			
Charter School	0			
Total Enrollment	**2,937**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met): MET

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

Explanation: (required if NOT met): MET

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	3,004	3,183	
Charter School		0	
Total ADA/Enrollment	**3,004**	**3,183**	**94.4%**
Second Prior Year (2024-25)			
District Regular	2,896	3,084	
Charter School	0	0	
Total ADA/Enrollment	**2,896**	**3,084**	**93.9%**
First Prior Year (2025-26)			
District Regular	2,870	3,011	
Charter School		0	
Total ADA/Enrollment	**2,870**	**3,011**	**95.3%**
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.0%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	2,781	2,937		
Charter School	0	0		
Total ADA/Enrollment	**2,781**	**2,937**	**94.7%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	2,764	2,918		
Charter School	0	0		
Total ADA/Enrollment	**2,764**	**2,918**	**94.7%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	2,777	2,932		
Charter School	0	0		
Total ADA/Enrollment	**2,777**	**2,932**	**94.7%**	**Met**

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

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

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

Explanation:
(required if NOT met)

MET

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	3,011.87	2,944.12	2,859.38	2,811.15
b.	Prior Year ADA (Funded)		3,011.87	2,944.12	2,859.38
c.	Difference (Step 1a minus Step 1b)		(67.75)	(84.74)	(48.23)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.25%)	(2.88%)	(1.69%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		71,714,220.00	72,427,031.00	78,607,970.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		3,090,882.88	2,390,092.02	2,428,986.27
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.06%	.42%	1.40%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	69,543,355.00	72,276,340.00	75,295,537.00	78,457,279.00
Percent Change from Previous Year		**3.93%**	**4.18%**	**4.20%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.93% to 4.93%**	**3.18% to 5.18%**	**3.20% to 5.20%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	70,312,848.00	73,045,833.00	75,446,228.00	78,607,970.00
District's Projected Change in LCFF Revenue:		3.89%	3.29%	4.19%
Basic Aid Standard		**2.93% to 4.93%**	**3.18% to 5.18%**	**3.20% to 5.20%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

MET

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	46,390,004.03	54,992,437.12	84.4%
Second Prior Year (2024-25)	49,245,666.64	56,064,274.87	87.8%
First Prior Year (2025-26)	52,328,328.00	59,059,525.66	88.6%
		Historical Average Ratio:	86.9%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.9% to 89.9%**	**83.9% to 89.9%**	**83.9% to 89.9%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	54,937,009.00	62,793,596.00	87.5%	Met
1st Subsequent Year (2027-28)	56,389,701.02	64,455,812.27	87.5%	Met
2nd Subsequent Year (2028-29)	57,807,391.61	66,083,308.99	87.5%	Met

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

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

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

Explanation:
(required if NOT met)

MET

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.06%	.42%	1.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.94% to 12.06%**	**-9.58% to 10.42%**	**-8.60% to 11.40%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.94% to 7.06%	-4.58% to 5.42%	-3.60% to 6.40%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	868,142.00		
Budget Year (2026-27)	836,278.00	(3.67%)	Yes
1st Subsequent Year (2027-28)	837,240.50	.12%	No
2nd Subsequent Year (2028-29)	838,204.30	.12%	No

Explanation: (required if Yes)
Due to uncertainty in federal policy, the District has opted not to budget for any Title II revenue (its only Title grant) in FY27 and thereafter until an appropriation has been enacted.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	6,106,556.00		
Budget Year (2026-27)	5,474,243.00	(10.35%)	Yes
1st Subsequent Year (2027-28)	5,353,027.26	(2.21%)	No
2nd Subsequent Year (2028-29)	5,397,588.69	.83%	No

Explanation: (required if Yes)
The District received about $900,000 through the one-time Student Support and Professional Development Block Grant in FY26. This revenue is not budgeted in FY27 and thereafter.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	8,109,623.68		
Budget Year (2026-27)	7,236,809.68	(10.76%)	Yes
1st Subsequent Year (2027-28)	7,317,132.93	1.11%	No
2nd Subsequent Year (2028-29)	7,381,037.63	.87%	No

Explanation: (required if Yes)
The District rents a property to a commercial tenant. Due to a settlement agreement with this tenant in April 2026, rent on this property will be fully abated throughout FY27, thereby reducing year-over-year revenue by approximately $250,000. The District has also budgeted less interest income due to declining average fund balances, as all remaining COVID recovery one-time grants were fully expended in FY26, thereby reducing year-over-year revenue by approximately $200,000. Finally, the District has not budgeted for any fair value adjustments, which has the effect of reducing year-over-year revenue by $300,000.

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

First Prior Year (2025-26)	2,385,626.52		
Budget Year (2026-27)	2,337,462.00	(2.02%)	No
1st Subsequent Year (2027-28)	2,401,742.22	2.75%	No
2nd Subsequent Year (2028-29)	2,466,108.92	2.68%	No

Explanation: (required if Yes)

MET

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

First Prior Year (2025-26)	14,901,002.53		
Budget Year (2026-27)	13,124,748.00	(11.92%)	Yes
1st Subsequent Year (2027-28)	13,422,318.31	2.27%	No
2nd Subsequent Year (2028-29)	13,781,982.85	2.68%	No

Explanation: (required if Yes)

For FY27 the District will begin moving one-on-one instructional aides roles from contractors to employees, thereby reducing contract expenses in Fund 01, Object 5000-5999 in Resource 6500 by more than $1,000,000. The District also used Fund 21 funds to pay off an on-bill financing loan from PG&E that paid for an energy efficiency project in FY26. The on-bill payment savings to the General Fund will be approximatley $250,000. Other service costs savings are the result of expense reductions across departments.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	15,084,321.68		
Budget Year (2026-27)	13,547,330.68	(10.19%)	Not Met
1st Subsequent Year (2027-28)	13,507,400.69	(.29%)	Met
2nd Subsequent Year (2028-29)	13,616,830.62	.81%	Met

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

First Prior Year (2025-26)	17,286,629.05		
Budget Year (2026-27)	15,462,210.00	(10.55%)	Not Met
1st Subsequent Year (2027-28)	15,824,060.53	2.34%	Met
2nd Subsequent Year (2028-29)	16,248,091.77	2.68%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Due to uncertainty in federal policy, the District has opted not to budget for any Title II revenue (its only Title grant) in FY27 and thereafter until an appropriation has been enacted.
Explanation: Other State Revenue (linked from 6B if NOT met)	The District received about $900,000 through the one-time Student Support and Professional Development Block Grant in FY26. This revenue is not budgeted in FY27 and thereafter.
Explanation: Other Local Revenue (linked from 6B if NOT met)	The District rents a property to a commercial tenant. Due to a settlement agreement with this tenant in April 2026, rent on this property will be fully abated throughout FY27, thereby reducing year-over-year revenue by approximately $250,000. The District has also budgeted less interest income due to declining average fund balances, as all remaining COVID recovery one-time grants were fully expended in FY26, thereby reducing year-over-year revenue by approximately $200,000. Finally, the District has not budgeted for any fair value adjustments, which has the effect of reducing year-over-year revenue by $300,000.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	MET
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	For FY27 the District will begin moving one-on-one instructional aides roles from contractors to employees, thereby reducing contract expenses in Fund 01, Object 5000-5999 in Resource 6500 by more than $1,000,000. The District also used Fund 21 funds to pay off an on-bill financing loan from PG&E that paid for an energy efficiency project in FY26. The on-bill payment savings to the General Fund will be approximatley $250,000. Other service costs savings are the result of expense reductions across departments.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	86,264,374.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	86,264,374.00	2,587,931.22	2,702,686.00	Met

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

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,518,537.50	3,624,078.40	3,684,078.40
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	5,833,784.89	6,308,276.83
	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)	6,518,537.50	9,457,863.29	9,992,355.23
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,118,089.32	84,541,923.16	87,692,949.39
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	80,118,089.32	84,541,923.16	87,692,949.39
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	11.2%	11.4%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.7%**	**3.7%**	**3.8%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(772,033.25)	55,205,718.83	1.4%	Met
Second Prior Year (2024-25)	(741,392.74)	57,124,447.15	1.3%	Met
First Prior Year (2025-26)	776,622.80	59,517,879.66	N/A	Met
Budget Year (2026-27) (Information only)	(116,237.32)	63,068,596.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

MET

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	2,788
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	6,685,118.95	7,320,138.78	N/A	Met
Second Prior Year (2024-25)	4,470,944.78	6,604,231.53	N/A	Met
First Prior Year (2025-26)	6,194,568.37	5,566,659.79	10.1%	Not Met
Budget Year (2026-27) (Information only)	6,343,282.59			

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

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

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

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

Explanation: (required if NOT met)	MET

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	8,026,406.54	Met

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

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

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

Explanation: (required if NOT met)	MET

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,781	2,774	2,815
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	89,372,861.00	91,508,538.91	93,737,322.82
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,372,861.00	91,508,538.91	93,737,322.82

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,681,185.83	2,745,256.17	2,812,119.68
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**2,681,185.83**	**2,745,256.17**	**2,812,119.68**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,227,045.27	6,830,721.50	8,469,380.66
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,744,078.40	3,804,078.00	3,864,078.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	9,971,123.67	10,634,799.50	12,333,458.66
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.16%	11.62%	13.16%
	District's Reserve Standard (Section 10B, Line 7):	**2,681,185.83**	**2,745,256.17**	**2,812,119.68**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)	MET

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

NA

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

The District fully expended its FY26 allocation of the Student Support and Professional Development Block Grant during FY26. Roughly one-third of these expenses were one-time and two-thirds were ongoing. The ongoing expenses will be fully absorbed by increasing property tax revenues during the three-year MYP.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

NA

S4. Contingent Revenues

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

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

NA

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(15,202,310.22)			
Budget Year (2026-27)	(14,515,119.00)	(687,191.22)	(4.5%)	Met
1st Subsequent Year (2027-28)	(15,243,564.29)	728,445.29	5.0%	Met
2nd Subsequent Year (2028-29)	(15,836,825.08)	593,260.79	3.9%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	270,000.00			
Budget Year (2026-27)	567,770.00	297,770.00	110.3%	Not Met
1st Subsequent Year (2027-28)	567,770.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	567,770.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	1,065,000.70			
Budget Year (2026-27)	729,314.00	(335,686.70)	(31.5%)	Not Met
1st Subsequent Year (2027-28)	729,314.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	729,314.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met) MET

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

Explanation: (required if NOT met)

Transfers In are higher because in FY27 the District will begin realizing all external renter revenue (i.e., Civic Center revenue) in Fund 40 and transferring funds into the General Fund to pay for direct rental program costs.

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

Explanation: (required if NOT met)

Transfers Out are lower because of reduced operating deficit in Fund 13, necessitating a smaller transfer from the General Fund, as well as increasing contribution requirements to Resource 8150, which leaves less facility-restricted revenue (Resource 8625) for transfers into Fund 17 and Fund 40.

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

Project Information: (required if YES)

NO

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	18	Fund 51 Property Tax Collections for GO Bond	Fund 51 Bond Payments	75,764,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	General Fund	General Fund (approximately $12,000 per year)	460,000
Other Long-term Commitments (do not include OPEB):				
NA				
TOTAL:				76,224,000

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	4,693,924	5,598,750	5,791,475	6,000,250
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	12,000	12,000	12,000	12,000
Other Long-term Commitments (continued):				
NA				
Total Annual Payments:	4,705,924	5,610,750	5,803,475	6,012,250
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

By design, GO Bond payments are adjusted by assessed value growth and are paid by property taxes collected expressly for that purpose.

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)

NA

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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

District employees who retire accummulate 10 years of service with the District (or 20 years of service for certificated employees hired on or after July 1, 2006) may retire at age 55 (or age 58 for certificated employees hired on or after July 1, 2026). These retirees are eligible for District-paid medical, dental, and vision benefits until age 65, with a retiree premium cost share of 0-25%, depending upon the employee's age at retirement.

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

		Self-Insurance Fund	Governmental Fund
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	0	1,002,547

4.	OPEB Liabilities	
	a. Total OPEB liability	6,346,964.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	6,346,964.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	270,000.00	270,000.00	270,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	270,000.00	270,000.00	270,000.00
	d. Number of retirees receiving OPEB benefits	16.00	15.00	14.00

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

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

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

No

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

NA

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	178.50	176.70	176.70	176.70

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

NA

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 16, 2026

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

If Yes, date of Superintendent and CBO certification: Mar 31, 2026

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2026 End Date: Jun 30, 2027

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	1,631,383		
% change in salary schedule from prior year	5.0%		
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:

NA

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	330,000

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	9.0%	9.0%	9.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

NA

Certificated (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

NA

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	119.00	127.78	127.80	127.80

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	147,000		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	9.0%	9.0%	9.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

NA

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

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

NA

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	26.00	29.60	29.00	29.00

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 11, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments: (optional)	In general, the District will always answer YES on additional fiscal indicator A5, as written, because it is a basic aid district, as such its salary increases more closely follow its assessed value growth, which generally exceeds the state-funded cost-of-living adjustment.

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
5/21/2026 2:38:31 PM 43-69534-0000000

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

Los Gatos-Saratoga Union High **Santa Clara 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)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9740	5314	9740	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The error will resolve with FY26 Estimated Actuals.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The error will resolve with FY26 Estimated Actuals.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$78,611,216.00	
DEBT.GOV.PENSION.LIAB.9663	$50,561,516.00	
DEBT.GOV.OPEB.9664	$5,865,301.00	
DEBT.GOV.COMP.ABS.9665	$471,378.00	

Explanation: Form DEBT is completed at Unaudited Actuals.

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment E of the SACS Software User Guide for additional information on clearing form dependencies.) **Exception**

FORM	DEPENDENT ON FORM/GL
01CS	01

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V15
5/21/2026 2:39:00 PM 43-69534-0000000

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

Los Gatos-Saratoga Union High **Santa Clara 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)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9740	5314	9740	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The error will resolve with FY26 Estimated Actuals.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The error will resolve with FY26 Estimated Actuals.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (**Fatal**) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment E of the SACS Software User Guide for additional information on clearing form dependencies.) **Exception**

FORM	DEPENDENT ON FORM/GL
01CS	01
MYP	01

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**