



PSUSD

PALM SPRINGS
UNIFIED
SCHOOL DISTRICT

Adopted Budget 2026-2027 June 9, 2026

Superintendent of Schools
Dr. Marcus Funchess

Board of Education

Karen Cornett
Board President

Charlie E. Ervin Jr.
Vice President / Clerk

Sergio Espericueta
Board Member

John Gerardi
Board Member

Madonna Gerrell
Board Member

A Special Thank You

Congratulations to

Bianca Guerrero

8th Grade Computer Graphics Student

Nellie N. Coffman Middle School

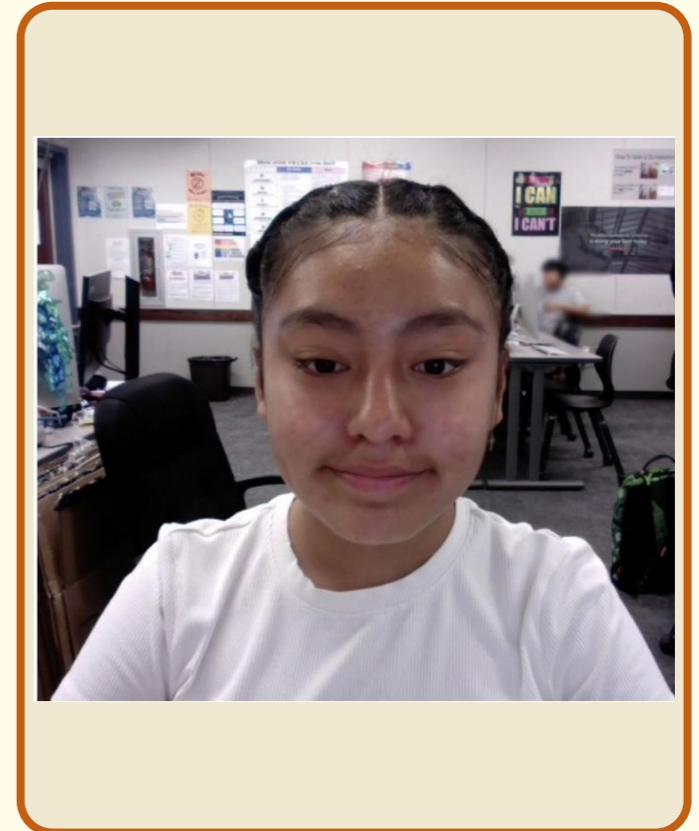
CCADA Digital Arts Program

Cover Designer — 2026-27 Adopted Budget Book

Palm Springs Unified School District is proud to recognize **Bianca Guerrero** for her outstanding creativity and artistic talent in designing the cover of this year's *2026-27 Adopted Budget Book*.

Bianca's imaginative design — featuring a cheerful brain character reading a book and sparking new ideas with a glowing light bulb — beautifully captures the spirit of learning, curiosity, and innovation that PSUSD celebrates in every student.

We are deeply grateful for Bianca's creativity, dedication, and time. We also extend our sincere thanks to her instructor, **Mrs. Connie Mitchell**, Digital Arts Teacher at Nellie N. Coffman Middle School, for fostering student talent and continuing this wonderful partnership with Fiscal Services.



Bianca Guerrero
NCMS, 8th Grade

Thank you for highlighting the incredible talent of PSUSD students!

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BUDGET ASSUMPTIONS

SECTION 1

Adopted Budget 2026-2027 | June 9, 2026

The Palm Springs Unified School District is proud to be one of the finest of California's school districts. A team of over 2,000 outstanding employees provides quality education to students in Cathedral City, Desert Hot Springs, Palm Desert, Palm Springs, Rancho Mirage, Sky Valley, and Thousand Palms.

Currently, PSUSD has fifteen elementary schools, one charter school, five middle schools, four comprehensive high schools, two continuation high schools, alternative education programs, head start/state preschools, full-day head start programs and childcare programs. In striving to meet the needs of a diverse student body, the District provides a wide array of programs, including special education, instruction for English Learners, Tech Prep, athletics, advanced placement, Title I, Career Technical Education (CTE) career pathways and California Partnership Academies (CPA), Gifted and Talented Education (GATE), a 24/7 laptop program, and many other services.

ELEMENTARY SCHOOLS

Agua Caliente Elementary
Bubbling Wells Elementary
Cahuilla Elementary
Della S. Lindley Elementary
Katherine Finchy Elementary
Rancho Mirage Elementary
Sunny Sands Elementary
Vista Del Monte Elementary

Bella Vista Elementary
Cabot Yerxa Elementary
Cathedral City Elementary
Julius Corsini Elementary
Landau Elementary
Rio Vista Elementary
Two Bunch Palms Elementary

MIDDLE SCHOOLS

Desert Springs Middle School
Nellie N. Coffman Middle School
Raymond Cree Middle School

James Workman Middle School
Painted Hills Middle School

HIGH SCHOOLS

Cathedral City High School
Palm Springs High School

Desert Hot Springs High School
Rancho Mirage High School

ALTERNATIVE/CONTINUATION SCHOOLS

Desert Learning Academy
Mt. San Jacinto High School

CHARTER SCHOOLS

Cielo Vista Charter School (K-8)



PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

The governing board of the district consists of five elected members who are elected by trustee areas every four years. Members of the Board elect a President and Vice President/Clerk each year. The day-to-day affairs of the district are the responsibility of the Superintendent.

Board Members

Term

- | | |
|--|------|
| • Karen Cornett, President | 2026 |
| • Charlie E. Ervin Jr., Vice President/Clerk | 2026 |
| • Sergio Espericueta, Member | 2028 |
| • John Gerardi, Member | 2026 |
| • Madonna Gerrell, Member | 2028 |

Executive Cabinet Members

- Marcus Funchess, Ed.D., Superintendent
- Simone Kovats, Ed.D., Assistant Superintendent, Educational Services
- Jeff Simmons, Assistant Superintendent, Business Services
- Clayton Hill, Assistant Superintendent, Human Resources

Budget Calendar – 2026-27

The following dates represent board meeting dates where key budgetary information is presented to the Board of Education for information and/or action, as necessary.

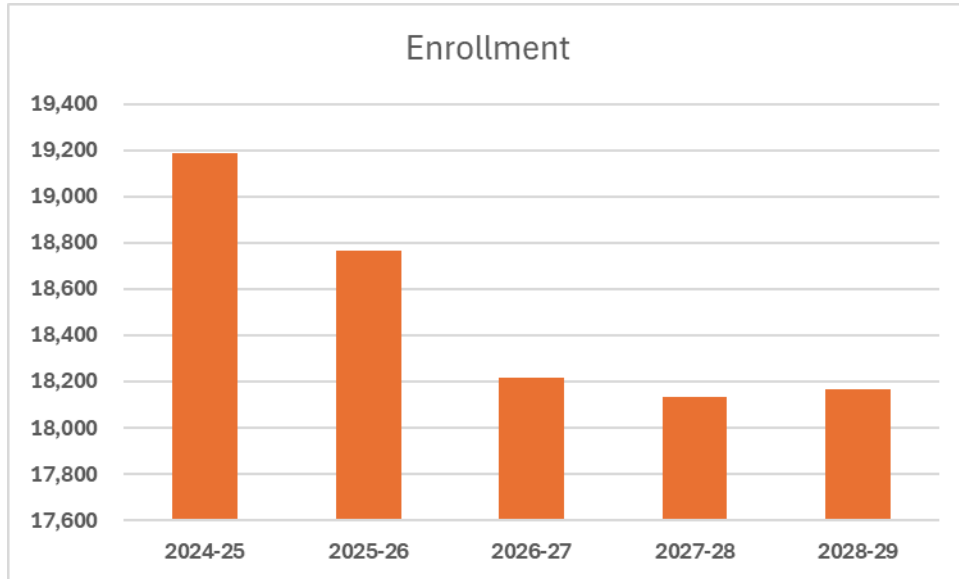
- Public Hearing for Budget – June 2026
- Adopt Budget – June 2026
- Unaudited Actuals (prior year) – September 2026
- First Interim Financial Report – December 2026
- Second Interim Financial Report – March 2027



PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Enrollment Projections

Projected 2026-27 enrollment for TK-12 CBEDS is 18,215. TK-12 enrollment is projected to continue to decline through fiscal year 2028-29.



Projected 2026-27 Enrollment by Grade Span

TK-3	4-6	7-8	9-12	Total
5,445	4,061	2,802	5,908	18,215

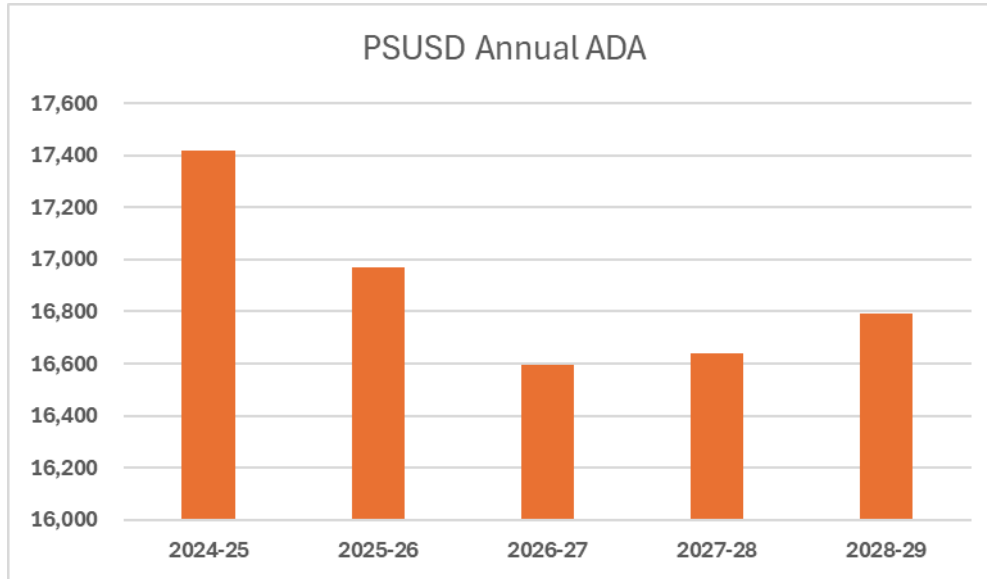
Although enrollment projections are used to estimate the facilities and staffing needs, state funding is provided to the District based on average daily attendance.



PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Average Daily Attendance

Average Daily Attendance (ADA) for 2026-27 is projected to be 91.1% of CBEDS. The TK-12 Annual Average Daily Attendance for 2026-27 is projected to be 16,595.



ADA projections are used to calculate the Local Control Funding Formula (LCFF) Revenues for TK-12 grade spans and charter school programs. Although the District’s enrollment is expected to decline, the average daily attendance is expected to increase due to initiatives taken by PSUSD administration to address chronic absenteeism.

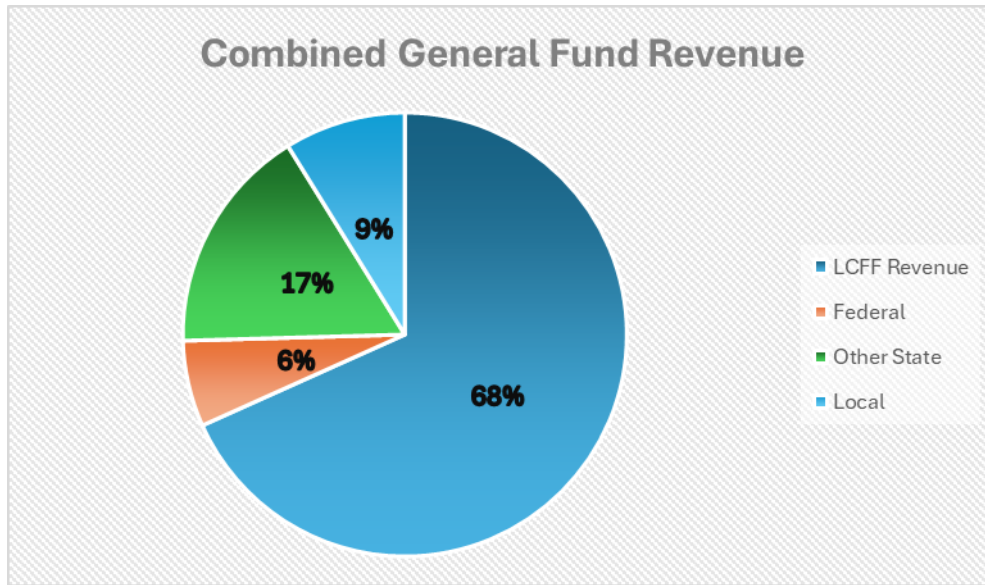
TK-12 Annual ADA by Grade Span for Base, Supplemental & Concentration Grant Calculations

ADA	2024-25	2025-26	2026-27*	2027-28*	2028-29*
TK-3	5,216	5,135	4,960	5,035	5,204
4-6	4,054	3,850	3,700	3,622	3,573
7-8	2,467	2,480	2,553	2,539	2,503
9-12	5,679	5,505	5,383	5,445	5,513
Total	17,416	16,970	16,595	16,641	16,793

*Projected

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

COMBINED GENERAL FUND REVENUES



Revenue Budget Summary

The pie chart above indicates that 68% of the Combined General Fund (unrestricted and restricted) budget stems from LCFF, 6% from federal funding, 17% from other state revenues and 9% from local revenues.

Local Control Funding Formula (LCFF)

For school districts and charter schools, the LCFF creates base, grade span adjustments, supplemental, and concentration grants. The LCFF Revenue is funded by property tax receipts (local sources), the Education Protection Account (EPA), and the balance is provided to the District as a state apportionment. When calculating the total LCFF entitlement for 2026-27 the following calculation factors were assumed based on a 4.31% Cost of Living Adjustment (Super COLA, 2.87% Statutory and 1.44% Augmentation) and a 3-year average ADA.

Grade Span	Base	Grade Span Adjustment	Supplemental	Concentration
Grades TK-3	10,698	1,113	2,216	2,980
Grades 4-6	10,860		2,038	2,740
Grades 7-8	11,181		2,098	2,821
Grades 9-12	12,958	337	2,495	3,355

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

The LCFF model provides additional funding to school districts to support the goals and actions identified in the District’s Local Control and Accountability Plan (LCAP), particularly for students with greater needs. In addition to base funding, districts receive supplemental and concentration grant funding for English learners, low-income students, and foster youth. These students are counted only once in the District’s Unduplicated Pupil Percentage (UPP). For 2026-27 projection purposes, the District’s projected three-year rolling average UPP is 93.82%.

Supplemental funding provides an additional 20% above the base funding generated by the District’s unduplicated student population and is used to support programs and services identified in the LCAP. Districts with more than 55% unduplicated students also receive concentration funding, which provides additional funding to further support the academic, social-emotional, and operational needs of high-need student populations.

The LCFF Revenue includes three existing programs – Targeted Instructional Improvement Block Grant (TIIG), Home-to-School (HTS) Transportation and Transitional Kindergarten (TK)– as add-ons to the base rate funding.

Using the LCFF calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, the following factors were used to prepare the 2026-27 Budget Assumptions.

Components of LCFF Entitlement	
Base Grant	\$ 200,277,641
Grade Span Adjustment	7,690,989
Supplemental Grant	39,023,234
Concentration Grant	52,476,724
Add-ons: Targeted Instructional Improvement Block Grant	97,811
Add-ons: Home-to-School Transportation	2,304,619
Add-ons: Transitional Kindergarten	3,300,235
	\$ 305,171,253

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

2026-27 LCAP Goals & Actions

GOAL	ACTION	ACTION DESCRIPTION	26/27 ADOPTED BUDGET
1	1	INSTRUCTIONAL COACHES	2,751,107
1	2	STAFF PROFESSIONAL DEVELOPMENT	2,607,113
1	3	ADDITIONAL COLLABORATION TIME & INSTRUCTIONAL TIME	22,913,502
1	4	TECHNOLOGY IMPLEMENTATION & SUPPORT SERVICES	3,531,805
1	5	MULTI-TIERED SYSTEMS OF ACADEMIC SUPPORT	580,916
1	6	ENGLISH LEARNER SUPPORT	1,663,291
1	7	LONG TERM ENGLISH LEARNER (LTEL) SUPPORT	14,738
1	8	DUAL IMMERSION PROGRAMS	3,210,072
1	9	HIGH SCHOOL GRADUATION AND AG SUPPORT	3,379,526
1	10	CTE	2,711,415
1	11	BROAD COURSE OF STUDY AND CLASS SIZED REDUCTION	7,177,216
1	12	INCLUSION INSTRUCTIONAL MODEL SUPPORT PERSONNEL	1,291,973
1	13	SUPPLEMENTAL INCLUSION INSTRUCTIONAL MODEL STAFFING	1,719,686
1	14	SCHOOL SITE ALLOCATIONS	5,280,928
1	15	RECRUIT & RETAIN HIGHLY QUALIFIED STAFF	2,599,754
1	16	KINDERGARTEN SUPPORT	1,298,224
1	17	ENHANCED ELEMENTARY LEARNING OPPORTUNITIES	6,564,552
1	18	ARTS EDUCATION AND ENRICHMENT	922,021
1	19	EXPANDED LEARNING PROGRAM	
1	20	TECHNICAL ASSISTANCE - ACADEMICS	-
1	21	COMPLIANCE AND IMPROVEMENT MONITORING (CIM) PLAN IMPLEMENT	-
2	1	DISTRICT PARENT ENGAGEMENT CENTER	498,972
2	2	SCHOOL SITE BASED PARENT SUPPORT STAFF	1,051,030
2	3	COMMUNICATION	521,122
2	4	DIVERSITY & RACIAL EQUITY	231,821
3	1	SUPPLEMENTAL COUNSELORS	3,900,170
3	2	MENTAL HEALTH SUPPORT	2,460,454
3	3	FOSTER YOUTH COMMUNITY LIAISONS	102,234
3	4	ASSISTANT PRINCIPALS	4,076,310
3	5	GANG INTERVENTION SERVICES	112,248
3	6	MTSS OF SUPPORT SEL & BEHAVIORAL SUPPORTS	2,077,282
3	7	CAMPUS SAFETY & SECURITY	1,536,226
3	8	SCHOOL SOCIAL WORKERS	1,000
3	9	HEALTH SERVICES & NURSING	498,942
3	10	ORGANIZED RECESS & STAFFING	1,593,173
3	11	COMMUNITY LIAISONS	3,500
3	12	PREVENTION WELLNESS SPECIALISTS	5,000
3	13	BUS TRANSPORTATION	2,612,636
3	14	TECHNICAL ASSISTANCE - SCHOOL ATTENDANCE PLANS	-
		LCAP - LCFF FUNDING TOTAL	\$91,499,959

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

LCAP 2026-27 SITE ALLOCATIONS			
	School Name	26-27 Enrollment Projections	Final 26-27 Allocation
E l e m e n t a r y	VDM	400	145,200
	BW	570	218,310
	RV	650	235,950
	SS	694	251,922
	LAN	551	200,013
	CCE	591	214,533
	AC	617	223,971
	DSL	546	198,198
	TBP	693	265,419
	CY	655	250,865
	JC	340	130,220
	KF	478	173,514
	CAH	392	142,296
BV	790	302,570	
RME	376	137,935	
M i d d l e	JW	1,022	184,982
	RCMS	699	126,519
	NNC	904	163,624
	DSMS	686	137,886
	PHMS	803	161,403
H i g h	CCHS	1,267	183,168
	PSHS	1,420	156,200
	RMHS	1,435	157,850
	DHSHS	1,651	264,160
A L T	DLA	228	9,120
	MSJ	310	43,400
TOTAL ALLOCATION			4,679,227.00

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Federal Revenue Main Sources

Title I, Part A, Basic Grant Low Income	\$12,859,391
Head Start	\$6,854,555
Special Ed: IDEA Basic Local Assistance	\$3,580,487
Title II, Part A, Supporting Effective Instruction	\$1,881,062

Other State Revenue Main Sources

Expanded Learning Opportunities Grant	\$21,987,790
Transportation Supplemental	\$5,291,302
Arts and Music in Schools (Prop 28)	\$3,878,374
Learning Recovery Emergency Block Grant	\$3,800,000
Lottery (Unrestricted)	\$3,401,000
After School Education and Safety (ASES)	\$3,382,551

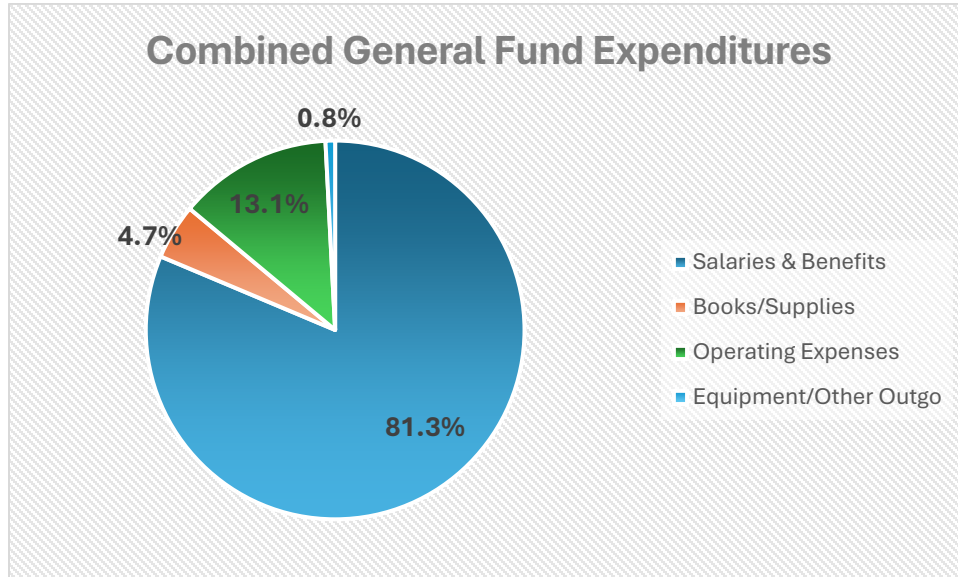
Local Revenue Main Sources

Special Ed Funding from SELPA	\$25,847,826
Interest Revenue	\$7,000,000
Medi-Cal Billing Option	\$2,000,000
Mental Health Program Billing	\$1,000,000
Medi-Cal MAA	\$850,000



PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

COMBINED GENERAL FUND EXPENDITURES



Expenditure Budget Summary

The pie chart above indicates that 81.3% of the Combined General Fund budget is allocated to salaries & benefits/fixed charges for district employees, 4.7% is allocated to supplies, 13.1% is allocated to operating expenses and 0.8% to equipment.

Salaries – District Employees

Certificated Salaries (1000s)

Unrestricted General Fund	\$132,342,174
Restricted General Fund	\$39,504,184

Classified Salaries (2000s)

Unrestricted General Fund	\$46,153,214
Restricted General Fund	\$28,236,878

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Certificated Bargaining Unit:

Certificated employees are represented by the Palm Springs Teachers Association (PSTA), with a collective bargaining agreement in effect through June 30, 2028. The agreement includes annual reopeners for salaries and up to two additional articles. The District and PSTA have reached agreement on negotiations for the 2026–27 fiscal year.

Classified Bargaining Unit:

Classified employees are represented by the California Teamsters, Public Professional and Medical Employees Union, Local 911, with a collective bargaining agreement in effect through June 30, 2028. The agreement includes annual reopeners, and negotiations for the 2026–27 fiscal year are scheduled to begin in August 2026.

Budgeted Annual Costs by Bargaining Unit (all funds):

Bargaining Unit	Salaries	Health & Welfare	Fixed Charges	Total Amount Budgeted
(1) PSTA	147,067,246	26,259,815	36,924,709	210,251,770
(2) Teamsters	64,561,124	23,184,356	24,228,907	111,974,387
(3) Management - Confidential	35,617,093	5,015,293	10,652,438	51,284,824
Grand Total	247,245,463	54,459,464	71,806,054	373,510,981

Step & Column Increase

The 2026-27 budget includes the cost of step advancement for all employee groups. Column increases are based on further educational units and are calculated on an individual basis. The data below shows step increase assumptions:

Step Calculation

Certificated Increases (Estimated Cost of 1% = \$1,857,379)	\$3,150,040
Classified Increases (Estimated Cost of 1% = \$890,036)	\$717,173
Management/Confidential Increases (Estimated Costs of 1% = \$552,869)	\$474,820

For 2026-27 budgeting purposes, a salary increase and adjustments to the Health & Welfare CAP were included across all employee groups.

Certificated Staffing Formulas

Regular Classroom Teachers – Maximum projected staffing levels for classroom teachers are listed below:

Grades TK-3	One classroom teacher for each 24 students enrolled.
Grades 4-5	One classroom teacher for each 32 students enrolled.
Grades 6-8	One classroom teacher for each 35 students enrolled.
Grades 9-12	One classroom teacher for each 36 students enrolled.

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Fixed Costs/Benefits (3000)

This classification is used to account for contributions to employee retirement plans, health and welfare benefits, state unemployment insurance, social security, Medicare and workers' comp associated with certificated and classified personnel salaries.

2026-27 Budget

Unrestricted General Fund \$84,130,684

Restricted General Fund \$53,424,660

The chart below shows the 2026-27 percent budgeted for each fixed cost category:

STRS	PERS	Medicare	Unemployment	Worker's Comp	OASDI	OPEB
19.10%	26.40%	1.45%	0.05%	2.86%	6.20%	1.34%

Retirement Contributions

The chart below shows the Combined General Fund CalSTRS & CalPERS anticipated rate increases used in projecting the employer costs:

Retirement Agency	2024-25	2025-26	2026-27	2027-28	2028-29
CalSTRS %	19.10%	19.10%	19.10%	19.10%	19.10%
CalSTRS Projected District Cost GF	47,336,166	47,831,045	50,599,497	50,320,113	50,711,278
CalSTRS Year-Over-Year Increase	488,114	494,879	2,768,452	(279,384)	391,165
CalPERS %	27.05%	26.81%	26.40%	26.80%	25.90%
CalPERS Projected District Cost GF	19,936,408	21,195,816	22,053,318	22,022,207	22,179,030
CalPERS Year-Over-Year Increase	787,515	1,259,409	857,502	(31,111)	156,824

Annual 2026-27 Health & Welfare Cap

PSTA	\$21,025
Teamsters I	\$20,672
Teamsters II	\$20,672
Management/Confidential	\$20,225

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Operating Expenditures

School Site Allocations

Each school site receives discretionary allocations from the General Fund, Title I, Lottery, LCAP, and other funding sources based primarily on student enrollment. These discretionary funds support additional salaries and benefits, site supplies, stipends, technology, professional development, furniture, reprographics, and other site-based operational needs. School site unrestricted General Fund discretionary allocations are calculated using staffing and funding formulas based on student enrollment levels, with sites able to add positions or services beyond the formula through the use of additional available funding sources.

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

School Formula Allocation Rates		
	26/27	SOURCE
Elementary School Level	\$30.78	
Instructional and Office Supplies	29.48	Gen Fund
Elementary P.E. Supplies	1.30	Gen Fund
SLIB 50%reduction starting 25/26	4,500	Gen Fund
Middle School Level	\$4,541.81	
Instructional and Office Supplies	36.14	Gen Fund
SLIB 50%reduction starting 25/26	4,500	Gen Fund
Library Books	2.85	1101-Lottery
Reference / Audio Visual Materials	2.82	1101-Lottery
Band Field Trips	800	1101-Lottery
Band Instrument Repair & Replacement	5,800	1101-Lottery
Textbooks	1,000	6300-Lottery
High School Level	\$4,563.74	
Instructional and Office Supplies	37.51	Gen Fund
Athletics	10.84	Gen Fund
Commencement	6.95	Gen Fund
SLIB 50%reduction starting 25/26	4,500	Gen Fund
Library Books	3.64	1101-Lottery
Reference / Audio Visual Materials	4.80	1101-Lottery
School Band Field Trips	4,000	1101-Lottery
Band Instrument Repair & Replacement	13,000	1101-Lottery
Band Uniforms	5,000	1101-Lottery
Athletics Field Trips - CCHS, PSHS,	88,500	1100-Lottery
Athletics Field Trips - RMHS	114,500	1100-Lottery
Athletics Field Trips - DHSHS	80,000	1100-Lottery
Athletics Officials -CCHS,PSHS, RMHS, DHSHS	20,000	1100-Lottery
Athletics Cheer supplies/services	5,000	1101-Lottery
Athletics Sub Costs RM, PSHS, CCHS	8,000	1100-Lottery
Athletics Sub Costs DHSHS	8,500	1100-Lottery
Athletics Startup for Girls Flag Football	-	1100-Lottery
Textbooks	3,000	6300-Lottery
Continuation School Level	\$2,351.19	
Instructional and Office Supplies	37.51	Gen Fund
Athletics	38.29	Gen Fund
Commencement	6.95	Gen Fund
SLIB 50%reduction starting 25/26	2,250	Gen Fund
Field Trips	3.18	1101-Lottery
Library Books	6.59	1101-Lottery
Reference / Audio Visual Materials	8.67	1101-Lottery
Textbooks	1,000	6300-Lottery
DLA		
Independent Study Center	\$44.46	
Instructional and Office Supplies	37.51	Gen Fund
Commencement	6.95	Gen Fund
SLIB 50%reduction starting 25/26	2,250	Gen Fund
Instructional Equipment	8.67	1101-Lottery
Home Schooling	\$74.53	
Instructional Supplies	74.53	Gen Fund

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Title I 2026-27 Budget Allocation				
Site	% of Free Reduced	Title I Allocation	Title I Part A Parent Involvement	26/27 Projection
James Workman	96.67%	242,401	4,786	247,187
Desert Springs	94.90%	159,720	3,154	162,873
Painted Hills	94.77%	186,708	3,686	190,394
Nellie Coffman	94.25%	209,034	4,127	213,161
Raymond Cree	92.13%	158,002	3,120	161,122
Cathedral City High	90.92%	282,638	5,581	288,218
Desert Hot Springs High	90.85%	367,772	7,262	375,034
Rancho Mirage High	90.24%	317,722	6,273	323,995
Palm Springs High	89.35%	310,852	6,138	316,990
Mount San Jacinto	89.03%	67,715	1,337	69,052
Desert Learning Academy	86.84%	47,239	933	48,172
Cielo Vista	84.58%	174,496	3,445	177,942
Agua Caliente	84.12%	125,088	2,470	127,558
Cathedral City Elementary	84.09%	119,785	2,365	122,151
Landau	82.76%	109,904	2,170	112,074
Cabot Yerxa	82.75%	130,631	2,579	133,211
Vista Del Monte	82.25%	79,295	1,566	80,860
Bubbling Wells	81.58%	112,073	2,213	114,286
Sunny Sands	81.27%	135,934	2,684	138,618
Bella Vista	81.01%	154,251	3,046	157,297
Julius Corsini	80.88%	66,280	1,309	67,588
Two Bunch Palms	80.52%	134,488	2,655	137,143
Rio Vista	79.85%	121,242	2,394	123,636
Cahuilla	77.55%	71,016	1,402	72,419
Della S Lindley	75.05%	95,545	1,887	97,432
Katherine Finchy	73.85%	82,463	1,628	84,091
Rancho Mirage Elementary	61.17%	53,729	1,061	54,790
TOTAL		4,116,023	81,270	4,197,293

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Books and Supplies (4000s)

Materials and Supplies expenditures for instruction, technology, transportation, maintenance, and operations.

2026-27 Budget

Unrestricted General Fund	\$5,814,298
Restricted General Fund	\$16,448,813

Services and Other Operating Expenses (5000s)

This classification is used to record expenditures for services, rents, leases, contracts, dues, travel, insurance, utilities, and legal expenses.

2026-27 Budget

Unrestricted General Fund	\$35,486,747
Restricted General Fund	\$26,424,460

Capital Outlay (6000s)

Expenditures are for the purposes of sites, buildings, and capitalized equipment.

2026-27 Budget

Unrestricted General Fund	\$1,543,766
Restricted General Fund	\$611,609

Program/Fund Support (7000s)

This classification is used to account for the indirect cost that can be charged to categorical programs or other funds for the support provided by the general fund.

Restricted Indirect Charges \$1,963,935

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2026-27

Transfer In (8900-8929)

The following funds are anticipated to be transferred into the Combined General Fund from other PSUSD District Funds during the 2026-27 fiscal year:

One-Time Borrowing (Special Reserve Fund)	\$6,028,827
Routine Repairs & Maintenance Operation Expenses	\$6,485,098
Technology Replacement Funds (Capital Outlay Fund)	\$2,000,000
Cielo Vista Charter Special Ed Contribution	\$868,167

Transfer Out (7600-7629)

The following funds are anticipated to be transferred out of the General Fund to other PSUSD District Funds during the 2026-27 fiscal year:

Transfer to Teamsters Health & Welfare Pool	\$365,901
Transfer to Property & Liability Fund	\$3,293,955
Transfer to Nutrition Services Fund LCAP Calculations	\$5,000

Contributions (8980-8999)

The following 2026-27 contributions are anticipated to be made between the unrestricted and restricted General Funds:

Special Ed Contribution	\$30,151,273
Routine Repairs & Maintenance Salaries & Benefits	\$13,671,897
Discretionary One-Time Funds	(\$5,732,318)

Multi-Year Projections

The multi-year projections are developed using planning factors and fiscal assumptions provided by Fiscal Crisis & Management Assistance Team (FCMAT), School Services of California (SSC), and guidance from the Riverside County Superintendent of Schools. The projections also incorporate the District's local budget assumptions and align with the Palm Springs Unified School District Superintendent's Multi-Year Vision to maintain fiscal stability while supporting student achievement, operational effectiveness, and long-term strategic priorities.

MULTI-YEAR PROJECTIONS

SECTION 2

Adopted Budget 2026-2027 | June 9, 2026

Palm Springs Unified School District
Multiyear Budget Projections Est. Actuals 2025-26 — Budget 2026-27 w/ Stabilization Plan
Combined General Fund: Unrestricted & Restricted

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Unaudited Actuals 2024/25	Estimated Actuals 2025/26	Projected Budget 2026/27	Projected Budget 2027/28	Projected Budget 2028/29
COLA Actual/Projection %		3.26%	0.00%	5.07%	6.56% & 6.70%	8.22%	1.07%	2.30%	2.87% & 1.44%	3.30%	3.09%
ADA Actual/Projection (Number)		20,295	20,297	19,250	17,786	17,672	17,417	16,970	16,595	16,641	16,793
REVENUES											
LCFF/Revenue Limit	8010-8099	240,743,798	242,855,070	269,556,215	304,095,144	315,747,337	303,813,268	298,827,260	305,171,253	307,078,753	313,639,569
Federal	8100-8299	22,614,086	58,405,756	39,556,076	51,794,660	70,058,927	40,101,572	26,037,496	28,039,831	23,879,367	23,819,418
State	8300-8599	28,934,034	36,210,879	45,379,825	99,732,149	76,947,793	65,468,397	65,713,395	74,282,658	68,408,957	60,823,377
Local	8600-8799	15,681,102	18,698,515	18,951,609	31,241,658	37,818,284	44,080,490	38,594,144	39,452,679	37,092,561	35,757,725
Total Revenues		307,973,019	356,170,221	373,443,724	486,863,610	500,572,341	453,463,727	429,172,295	446,946,421	436,459,639	434,040,089
EXPENDITURES											
Certificated Salaries	1000-1999	129,976,183	131,370,506	138,915,011	155,903,271	165,797,299	166,761,054	168,275,325	171,846,358	171,444,333	173,245,004
Classified Salaries	2000-2999	45,368,859	47,587,736	49,520,948	60,478,235	68,324,733	69,351,934	72,608,037	74,390,092	74,302,947	74,845,045
Benefits	3000-3999	88,657,967	85,133,109	94,448,250	110,497,446	120,407,467	122,505,806	129,122,955	137,555,344	137,343,111	138,422,456
Books & Supplies	4000-4999	16,814,779	28,702,041	17,253,745	22,332,186	17,489,545	15,404,374	28,113,422	22,263,111	18,627,843	19,132,860
Contracts & Services	5000-5999	36,208,389	36,669,709	44,690,869	58,184,768	57,583,769	61,332,037	74,719,487	61,911,207	63,563,111	65,475,520
Capital Outlay	6000-6999	461,995	1,090,302	2,107,289	6,642,543	40,580,059	26,399,784	7,359,502	2,155,375	2,228,560	2,290,936
Other Outgo	71XX-72XX,74XX	107,779	156,479	67,076	227,591	256,793	203,739	215,398	247,416	247,416	247,416
Support Costs	7300-7399	(1,333,876)	(1,497,133)	(1,208,013)	(1,280,443)	(1,574,721)	(2,036,644)	(2,477,991)	(2,209,091)	(2,060,747)	(1,903,499)
Total Expenditures		316,262,076	329,212,750	345,795,175	412,985,598	468,864,944	459,922,083	477,936,135	468,159,812	465,696,575	471,755,738
Excess (Deficiency) of Revenues over Expenditures		(8,289,056)	26,957,471	27,648,549	73,878,013	31,707,397	(6,458,356)	(48,763,840)	(21,213,391)	(29,236,936)	(37,715,648)
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	7,494,466	4,644,158	7,984,342	25,822,086	7,562,677	7,908,825	15,133,510	15,382,092	20,549,264	18,291,411
Transfers Out & Other Uses	7610-7699	2,143,944	2,538,560	22,836,071	26,963,928	9,259,194	5,120,642	3,641,142	3,664,856	3,994,252	4,356,587
Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-
Total, Other Sources & Uses		5,350,521	2,105,597	(14,851,729)	(1,141,842)	(1,696,517)	2,788,183	11,492,368	11,717,236	16,555,012	13,934,824
NET INCREASE (DECREASE) IN FUND BALANCE		(2,938,535)	29,063,069	12,796,820	72,736,170	30,010,880	(3,670,174)	(37,271,472)	(9,496,155)	(12,681,924)	(23,780,824)
FUND BALANCE, RESERVES											
Beginning Balance		33,208,898	30,270,363	59,333,431	72,130,280	144,866,450	174,877,330	171,207,156	133,935,684	124,439,529	111,757,606
Audit Adjustments		-	-	29	-	-	-	-	-	-	-
Net Beginning Balance, July 1		33,208,898	30,270,363	59,333,460	72,130,280	144,866,450	174,877,330	171,207,156	133,935,684	124,439,529	111,757,606
Ending Balance		30,270,363	59,333,431	72,130,280	144,866,450	174,877,330	171,207,156	133,935,684	124,439,529	111,757,606	87,976,781
Reserve Amounts:											
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		98,188	71,684	200,746	260,816	428,998	329,509	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		927	1,035,088	56,494	341,272	200,108	28,884	-	-	-	-
9740 Legally Restricted		(1,028,794)	12,332,153	31,007,228	93,667,740	99,042,345	98,087,411	72,882,028	68,503,329	63,981,547	49,602,085
9760 Committed		-	-	-	15,782,212	27,782,212	27,782,212	27,782,212	27,782,212	27,782,212	23,941,328
9789 Unassigned-Reserved for Economic Uncert		9,552,642	9,952,540	11,058,938	13,198,486	14,343,725	13,951,283	14,447,318	14,154,740	14,090,725	14,283,370
9790 Unassigned - Future Shortfalls		7,957,253	4,334,213	2,752,027	2,781,706	-	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		4,439,213	8,887,069	1,373,140	4,664,903	5,970,478	23,322,185	18,674,126	13,849,248	5,753,123	-
9780 Assigned-Designated Carryover - Lottery		-	201,410	-	158,016	-	-	-	-	-	-
9780 Assigned-Operational Expectations		2,814,402	3,774,178	3,891,762	4,283,467	-	-	-	-	-	-
9780 GF Deficit Spending		-	-	-	-	16,382,697	-	-	-	-	-
9780 Deferred Maintenance		-	-	-	-	1,384,118	-	-	-	-	-
9780 Transportation		-	-	-	-	3,636,974	-	-	-	-	-
9780 Assigned-LCAP Reserve per MPP		5,534,110	15,730,060	18,776,389	5,368,682	-	-	-	-	-	-
9780 Assigned -Textbook Adoptions		-	2,913,555	2,913,555	4,259,151	5,605,674	7,605,674	-	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		802,423	1,482	-	-	-	-	-	-	-	-
% of Reserve (9770 and 9790)		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fund 17 -NonCapital Special Reserve		4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,369,725	23,987,539	18,866,712	8,328,205	0

Palm Springs Unified School District
Multiyear Budget Projections Est. Actuals 2025-26 — Budget 2026-27 w/ Stabilization Plan
General Fund: Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Unaudited Actuals 2024/25	Estimated Actuals 2025/26	Projected Budget 2026/27	Projected Budget 2027/28	Projected Budget 2028/29
COLA Actual/Projection %		3.26%	0.00%	5.07%	6.56% & 6.70%	8.22%	1.07%	2.30%	2.87% & 1.44%	3.30%	3.09%
ADA Actual/Projection (Number)		20,295	20,297	19,250	17,786	17,672	17,417	16,970	16,595	16,641	16,793
REVENUES											
LCFF/Revenue Limit	8010-8099	240,743,798	242,855,070	269,556,215	304,095,144	315,747,337	303,813,268	298,827,260	305,171,253	307,078,753	313,639,569
Federal	8100-8299	1,099,037	134,501	137,326	151,818	163,211	98,364	77,368	79,300	78,938	79,091
State	8300-8599	5,484,298	4,469,427	3,929,566	6,922,284	7,314,290	7,037,362	7,436,109	9,578,524	9,578,464	9,791,203
Local	8600-8799	2,796,030	3,093,697	2,186,926	8,005,705	13,107,189	14,502,666	10,780,328	10,840,523	9,244,901	7,975,173
Total REVENUE TOTALS		250,123,162	250,552,695	275,810,033	319,174,951	336,332,026	325,451,660	317,121,065	325,669,600	325,981,057	331,485,036
EXPENDITURES											
Certificated Salaries	1000-1999	106,560,271	104,472,249	113,493,925	126,051,910	123,140,312	129,526,278	129,710,762	132,342,174	132,620,981	133,788,407
Classified Salaries	2000-2999	31,213,749	30,732,137	33,608,015	39,877,635	44,318,407	44,806,455	45,607,435	46,153,214	46,032,295	46,393,714
Benefits	3000-3999	56,718,130	55,513,499	61,352,409	72,800,283	74,807,367	77,689,037	80,439,973	84,130,684	85,246,588	85,995,296
Books & Supplies	4000-4999	7,150,599	4,200,016	6,409,416	7,068,978	5,696,771	5,103,484	5,897,487	5,814,298	5,974,191	6,134,300
Contracts & Services	5000-5999	21,712,066	16,636,715	24,796,970	28,402,253	28,406,167	31,373,602	35,290,517	35,486,747	36,341,806	37,509,667
Capital Outlay	6000-6999	136,710	207,268	160,544	3,423,962	1,827,073	1,877,971	1,534,140	1,543,766	1,586,220	1,628,730
Other Outgo	71XX-72XX,74XX	84,408	105,212	90,000	227,591	256,793	203,739	215,398	247,416	247,416	247,416
Support Costs	7300-7399	(2,213,449)	(3,045,482)	(2,612,294)	(2,569,608)	(4,193,264)	(4,595,777)	(5,331,713)	(4,173,026)	(3,884,850)	(3,753,504)
Total Expenditures		221,362,484	208,821,615	237,298,985	275,283,004	274,259,625	285,984,789	293,363,999	301,545,273	304,164,647	307,944,027
Excess (Deficiency) of Revenues over Expenditures		28,760,678	41,731,080	38,511,048	43,891,947	62,072,401	39,466,871	23,757,066	24,124,327	21,816,410	23,541,009
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	4,695,378	3,862,063	7,159,616	24,955,317	6,536,853	6,294,534	12,123,118	12,513,925	17,691,375	15,433,215
Transfers Out & Other Uses	7610-7699	2,143,944	2,538,560	22,836,071	26,963,928	9,259,194	5,120,642	3,641,142	3,664,856	3,994,252	4,356,587
Contributions	8980-8999	(29,063,397)	(27,352,461)	(28,715,045)	(31,808,747)	(34,728,426)	(43,343,454)	(44,299,774)	(38,090,852)	(43,673,674)	(44,019,000)
Total, Other Sources & Uses		(26,511,963)	(26,028,958)	(44,391,500)	(33,817,358)	(37,450,767)	(42,169,562)	(35,817,798)	(29,241,783)	(29,976,551)	(32,942,372)
NET INCREASE (DECREASE) IN FUND BALANCE		2,248,715	15,702,121	(5,880,452)	10,074,589	24,621,634	(2,702,691)	(12,060,732)	(5,117,456)	(8,160,141)	(9,401,363)
FUND BALANCE, RESERVES											
Beginning Balance		29,050,443	31,299,157	47,001,278	41,120,857	51,195,446	75,817,080	73,114,389	61,053,657	55,936,201	47,776,059
Audit Adjustments (rounding)				30	-						
Net Beginning Balance, July 1		29,050,443	31,299,157	47,001,308	41,120,857	51,195,446	75,817,080	73,114,389	61,053,657	55,936,201	47,776,059
Ending Balance, June 30		31,299,157	47,001,278	41,120,857	51,195,446	75,817,080	73,114,389	61,053,657	55,936,201	47,776,059	38,374,697
Reserve Amounts:											
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		98,188	71,684	200,746	260,816	428,998	329,509	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		927	1,035,088	54,299	338,007	182,203	23,527	-	-	-	-
9740 Legally Restricted		-	-	-	-	-	-	-	-	-	-
9760 Committed		-	-	-	15,782,212	27,782,212	27,782,212	27,782,212	27,782,212	27,782,212	23,941,328
9789 Unassigned-Reserved for Economic Uncertainties		9,552,642	9,952,540	11,058,938	13,198,486	14,343,725	13,951,283	14,447,318	14,154,740	14,090,725	14,283,370
9790 Unassigned - Future Shortfalls		7,957,253	4,334,213	2,752,027	2,781,706	-	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#0000		4,439,213	8,887,069	1,373,140	4,664,903	5,970,478	23,322,185	18,674,126	13,849,248	5,753,123	-
9780 Assigned-Designated Carryover - Lottery		-	201,410	-	158,016	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#1100		2,814,402	3,774,178	3,891,762	4,283,467	-	-	-	-	-	-
9780 GF Deficit Spending		-	-	-	-	16,382,697	-	-	-	-	-
9780 Deferred Maintenance		-	-	-	-	1,384,118	-	-	-	-	-
9780 Transportation		-	-	-	-	3,636,974	-	-	-	-	-
9780 Assigned-LCAP Reserve per MPP		5,534,110	15,730,060	18,776,389	5,368,682	-	-	-	-	-	-
9780 Assigned-Textbook Adoptions		-	2,913,555	2,913,555	4,259,151	5,605,674	7,605,674	-	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		802,423	1,482	-	-	-	-	-	-	-	-
Fund 17 -NonCapital Special Reserve		4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,369,725	23,987,539	18,866,712	8,328,205	-

Palm Springs Unified School District
Multiyear Budget Projections Est. Actuals 2025-26 — Budget 2026-27 w/ Stabilization Plan
Cielo Vista Charter

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Unaudited Actuals 2024/25	Estimated Actuals 2025/26	Projected Budget 2026/27	Projected Budget 2027/28	Projected Budget 2028/29
COLA Actual/Projection %		3.26%	0.00%	5.07%	6.56% & 6.70%	8.22%	1.07%	2.30%	2.87% & 1.44%	3.30%	3.09%
ADA Actual/Projection (Number)		869	871	847	811	801	784	815	815	815	815
<i>(excluding County and Charter)</i>											
REVENUES											
LCFF/Revenue Limit	8010-8099	8,664,320	9,090,725	9,940,574	11,494,502	12,273,609	11,715,011	12,568,227	12,965,504	13,309,681	13,790,264
Federal	8100-8299	-	686,186	1,534	-	283,044	-	-	-	-	-
State	8300-8599	717,240	1,068,461	1,443,018	4,334,897	2,966,178	2,638,577	2,939,658	2,765,506	2,697,101	2,350,623
Local	8600-8799	125,002	27,601	(107,201)	140,699	599,568	603,649	341,571	350,000	315,385	308,604
Total REVENUE TOTALS		9,506,563	10,872,974	11,277,924	15,970,098	16,122,399	14,957,237	15,849,456	16,081,010	16,322,167	16,449,491
EXPENDITURES											
Certificated Salaries	1000-1999	4,100,141	4,079,863	4,637,600	4,959,988	5,720,790	6,197,350	6,411,438	6,179,949	6,280,682	6,383,057
Classified Salaries	2000-2999	668,844	678,460	1,153,609	1,077,896	1,245,341	1,548,556	1,602,286	1,596,247	1,613,377	1,629,072
Benefits	3000-3999	2,452,921	2,379,650	2,996,852	3,120,915	3,596,214	4,069,193	4,292,007	4,325,018	4,351,420	4,399,613
Books & Supplies	4000-4999	555,698	757,284	528,580	884,595	770,469	621,555	700,641	522,763	484,600	497,693
Contracts & Services	5000-5999	822,874	666,702	412,770	733,391	1,757,155	2,242,663	2,141,490	1,343,095	1,380,409	1,417,634
Capital Outlay	6000-6999	293,279	14,041	133,759	28,000	198,277	501,063	90,412	-	-	-
Other Outgo	71XX-72XX,74XX	-	-	-	-	-	-	-	-	-	-
Support Costs	7300-7399	574,498	604,843	627,673	763,033	863,558	1,169,198	1,408,920	1,284,120	1,115,643	943,718
Total Expenditures		9,468,256	9,180,843	10,490,843	11,567,819	14,151,805	16,349,579	16,647,194	15,251,192	15,226,130	15,270,786
Excess (Deficiency) of Revenues over Expenditures		38,307	1,692,131	787,081	4,402,279	1,970,594	(1,392,342)	(797,738)	829,818	1,096,037	1,178,705
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	-	-	-	-	-	1,500	-	-	-	-
Transfers Out & Other Uses	7610-7699	799,088	782,095	824,726	866,769	1,025,823	956,588	1,010,392	868,167	857,889	858,196
Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-
Total, Other Sources & Uses		(799,088)	(782,095)	(824,726)	(866,769)	(1,025,823)	(955,088)	(1,010,392)	(868,167)	(857,889)	(858,196)
NET INCREASE (DECREASE) IN FUND BALANCE		(760,781)	910,036	(37,644)	3,535,510	944,771	(2,347,430)	(1,808,130)	(38,349)	238,148	320,509
FUND BALANCE, RESERVES											
Beginning Balance		5,228,449	4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	7,472,910	5,664,780	5,626,431	5,864,579
Audit Adjustments (rounding)		-	-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1		5,228,449	4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	7,472,910	5,664,780	5,626,431	5,864,579
Ending Balance, June 30		4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	7,472,910	5,664,780	5,626,431	5,864,579	6,185,088
Reserve Amounts:											
9711 Revolving Cash		50,000	50,000	50,000	5,000	50,000	-	-	-	-	-
9712 Stores		-	-	-	-	-	-	-	-	-	-
9713 Prepaid Expenditures		-	-	-	-	-	-	-	-	-	-
9740 Legally Restricted		211,042	563,013	1,053,491	4,188,168	4,390,410	3,383,663	2,293,451	1,997,626	1,602,878	823,880
9760 Committed		-	-	-	-	-	-	-	-	-	-
9789 Unassigned-Reserved for Economic Uncertainties		-	-	-	-	-	-	-	-	-	-
9790 Unassigned - Future Shortfalls		-	-	-	-	-	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#0000		4,206,626	4,764,691	4,236,568	4,682,402	5,379,931	4,089,247	3,371,329	3,628,805	4,261,701	5,361,208
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#1100		-	-	-	-	-	-	-	-	-	-
9780 GF Deficit Spending		-	-	-	-	-	-	-	-	-	-
9780 Deferred Maintenance		-	-	-	-	-	-	-	-	-	-
9780 Transportation		-	-	-	-	-	-	-	-	-	-
9780 Assigned-LCAP Reserve per MPP		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Textbook Adoptions		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	-	-	-	-	-	-	-
GF Ending Balance % of Expenditures		47.19%	58.58%	50.90%	76.73%	69.39%	45.71%	34.03%	36.89%	38.52%	40.50%

Palm Springs Unified School District
Multiyear Budget Projections Est. Actuals 2025-26 — Budget 2026-27 w/ Stabilization Plan
Special Reserve-Other than Capital Projects - Fund 17

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Projected Actuals 2024/25	Estimated Actuals 2025/2026	Projected Budget 2026/2027	Projected Budget 2027/2028	Projected Budget 2028/2029
REVENUES											
REVENUE LIMIT	8010-8099										
FEDERAL	8100-8299										
STATE	8300-8599										
LOCAL	8600-8799	118,627	21,049	(445,856)	481,271	1,622,997	1,739,314	1,027,296	908,000	490,320	264,773
CONTRIBUTIONS	8980-8999										
REVENUE TOTALS		118,627	21,049	(445,856)	481,271	1,622,997	1,739,314	1,027,296	908,000	490,320	264,773
EXPENDITURES											
Certificated Salaries	1000-1999										
Classified Salaries	2000-2999										
Benefits	3000-3999										
Books & Supplies	4000-4999										
Contracts & Services	5000-5999										
Capital Outlay	6000-6999										
Other Outgo	71XX-72XX,74XX										
Support Costs	7300-7399										
Total Expenditures		-	-	-	-	-	-	-	-	-	-
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	-	-	20,202,558	23,959,409	6,441,181	-	-	-	-	-
Transfers Out & Other Uses	7610-7699	-	-	-	23,479,961	6,000,000	-	6,409,483	6,028,827	11,028,827	8,592,978
Total Expenditures & Uses		-	-	-	23,479,961	6,000,000	-	6,409,483	6,028,827	11,028,827	8,592,978
NET INCREASE (DECREASE) IN FUND BALANCE		118,627	21,049	19,756,702	960,719	2,064,178	1,739,314	(5,382,187)	(5,120,827)	(10,538,507)	(8,328,205)
FUND BALANCE, RESERVES											
Beginning Balance		4,709,137	4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,369,725	23,987,539	18,866,712	8,328,205
Audit Adjustments											
Net Beginning Balance, July 1		4,709,137	4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,369,725	23,987,539	18,866,712	8,328,205
Ending Balance		4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,369,725	23,987,539	18,866,712	8,328,205	(0)
Reserve Amounts:											
9750 Committed				-	-	-	-				
9780 Assignments				15,255,435	16,115,849	27,630,411	-	23,987,539	18,866,712	8,328,205	-
Anticipated Future Program Enhancements											
Operational Expectations											
GF Deficit Spending 2025-26											
GF Deficit Spending 2026-27							3,303,978				
GF Deficit Spending 2027-28							2,225,918				
GF Deficit Spending 2028-29							23,839,829				
Transportation Increase											
9789 Reserve				9,350,080	9,450,385	-	-				

Palm Springs Unified School District
Multiyear Budget Projections Est. Actuals 2025-26 — Budget 2026-27 w/ Stabilization Plan
Special Reserve - Capital Outlay Projects - Fund 40

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Unaudited Actuals 2024/25	Estimated Actuals 2025/2026	Projected Budget 2026/2027	Projected Budget 2027/2028	Projected Budget 2028/2029
REVENUES											
REVENUE LIMIT	8010-8099										
FEDERAL	8100-8299										
STATE	8300-8599										
LOCAL	8600-8799	11,452,863	12,089,419	11,913,999	16,220,920	19,259,825	22,212,580	20,529,085	12,255,604	5,342,085	4,938,033
CONTRIBUTIONS	8980-8999										
REVENUE TOTALS		11,452,863	12,089,419	11,913,999	16,220,920	19,259,825	22,212,580	20,529,085	12,255,604	5,342,085	4,938,033
EXPENDITURES											
Certificated Salaries	1000-1999							-	-	-	-
Classified Salaries	2000-2999	10,570	14,167	18,972	98,142	106,204	98,195	162,485	159,697	161,214	162,746
Benefits	3000-3999	3,253	4,457	7,609	53,129	58,573	56,221	82,195	81,596	81,596	81,596
Books & Supplies	4000-4999	32,882	10,167	10,352	77,346	92,865	101,329	90,242	-	-	-
Contracts & Services	5000-5999	712,329	670,889	643,928	835,673	768,042	814,106	1,438,563	1,155,540	1,187,317	1,219,137
Capital Outlay	6000-6999	4,804,046	2,681,856	5,168,420	1,947,017	4,911,119	11,373,722	30,345,279	10,222,179	10,516,280	10,800,591
Other Outgo	71XX-72XX,74XX				82,174	82,174	82,174	82,174	82,174	82,174	82,174
Support Costs	7300-7399							-	-	-	-
Total Expenditures		5,563,080	3,381,535	5,849,282	3,093,482	6,018,977	12,525,747	32,200,938	11,701,186	12,028,582	12,346,244
OTHER SOURCES & USES											
Transfers In & Other Sources	8910-8979	4,937,816	13,153,341	-	7,878,536	11,738,256	5,317,855	19,970,353	4,300,000	-	-
Transfers Out & Other Uses	7610-7699	(4,682,170)	(3,862,063)	(5,820,932)	(9,173,105)	(7,260,549)	(6,952,237)	(9,008,350)	(8,485,098)	(8,662,548)	(8,840,237)
Total Expenditures & Uses		255,646	9,291,278	(5,820,932)	(1,294,569)	4,477,707	(1,634,382)	10,962,003	(4,185,098)	(8,662,548)	(8,840,237)
NET INCREASE (DECREASE) IN FUND BALANCE		6,145,429	17,999,162	243,785	11,832,869	17,718,555	8,052,451	(709,850)	(3,630,680)	(15,349,045)	(16,248,448)
FUND BALANCE											
Beginning Balance		19,373,562	25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	81,365,814	80,655,964	77,025,284	61,676,239
Audit Adjustments		-	-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1		19,373,562	25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	81,365,814	80,655,964	77,025,284	61,676,239
Ending Balance		25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	81,365,814	80,655,964	77,025,284	61,676,239	45,427,791

LCFF

SECTION 3

Palm Springs Unified (67173) - PSUSD Est. Actuals 2025-26, Budget 2026-27, Updated Enrollment, Included May Revise COLA								
5/20/2026								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	19,583	19,193	18,765	18,215	18,132	18,167	18,207	18,000
Unduplicated Pupil Count (UPC)	18,796	18,393	17,367	16,940	16,863	16,895	16,933	16,740
Unduplicated Pupil Percentage (UPP)	96.87%	96.47%	94.81%	93.82%	92.85%	93.00%	93.00%	93.00%
Current Year LCFF Average Daily Attendance (ADA)	17,686.50	17,428.09	16,969.62	16,595.18	16,641.05	16,793.08	16,830.97	16,641.42
Funded LCFF ADA	19,103.84	18,219.68	17,606.50	17,346.58	16,993.58	16,793.08	16,830.97	16,830.97
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	Current Year	Prior Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$204,841,108	\$197,533,421	\$195,027,041	\$200,277,641	\$202,583,488	\$206,489,914	\$213,385,306	\$220,040,380
Grade Span Adjustment	7,819,969	7,539,467	7,468,569	7,690,989	7,785,861	8,145,642	8,588,083	8,852,339
<i>Adjusted Base Grant</i>	\$212,661,077	\$205,072,888	\$202,495,610	\$207,968,630	\$210,369,349	\$214,635,556	\$221,973,389	\$228,892,719
Supplemental Grant	41,200,957	39,566,764	38,397,217	39,023,234	39,065,588	39,922,213	41,287,050	42,574,046
Concentration Grant	57,876,776	55,278,422	52,398,776	52,476,724	51,756,118	53,014,982	54,827,427	56,536,501
Total Base, Supplemental and Concentration Grant	\$311,738,810	\$299,918,074	\$293,291,603	\$299,468,588	\$301,191,055	\$307,572,751	\$318,087,866	\$328,003,266
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	97,811	97,811	97,811	97,811	97,811	97,811	97,811	97,811
Add-on: Home-to-School Transportation	2,166,769	2,189,953	2,240,322	2,304,619	2,380,671	2,454,234	2,530,561	2,609,515
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	1,117,544	1,406,404	3,197,524	3,300,235	3,409,216	3,514,773	3,624,324	3,737,299
Total Allowance and Add-On Amounts	\$3,382,124	\$3,694,168	\$5,535,657	\$5,702,665	\$5,887,698	\$6,066,818	\$6,252,696	\$6,444,625
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$315,120,934	\$303,612,242	\$298,827,260	\$305,171,253	\$307,078,753	\$313,639,569	\$324,340,562	\$334,447,891
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 315,120,934	\$ 303,612,242	\$ 298,827,260	\$ 305,171,253	\$ 307,078,753	\$ 313,639,569	\$ 324,340,562	\$ 334,447,891
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 16,495	\$ 16,664	\$ 16,973	\$ 17,593	\$ 18,070	\$ 18,677	\$ 19,270	\$ 19,871
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	315,120,934	303,612,242	298,827,260	305,171,253	307,078,753	313,639,569	324,340,562	334,447,891
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 90,009,985	\$ 96,368,798	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 30,062,910	\$ 35,121,540	\$ 46,881,158	\$ 47,514,690	\$ 48,083,856	\$ 48,984,841	\$ 50,622,196	\$ 52,201,611
Net State Aid (excludes Additional State Aid)	\$ 195,048,039	\$ 172,121,904	\$ 172,944,079	\$ 178,654,540	\$ 179,992,874	\$ 185,652,705	\$ 194,716,343	\$ 203,244,257
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 315,120,934	\$ 303,612,242	\$ 298,827,260	\$ 305,171,253	\$ 307,078,753	\$ 313,639,569	\$ 324,340,562	\$ 334,447,891

Palm Springs Unified (67173) - PSUSD Est. Actuals 2025-26, Budget 2026-27, Updated Enrollment, Included May Revise COLA									
5/20/2026									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 195,048,039	\$ 172,121,904	\$ 172,944,079	\$ 178,654,540	\$ 179,992,874	\$ 185,652,705	\$ 194,716,343	\$ 203,244,257	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 30,062,910	\$ 35,121,540	\$ 46,881,158	\$ 47,514,690	\$ 48,083,856	\$ 48,984,841	\$ 50,622,196	\$ 52,201,611	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 132,478	\$ 71,790	\$ (20,655,918)	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ 92,646,977	\$ 99,001,640	\$ 81,937,858	\$ 81,937,858	\$ 81,937,858	\$ 81,937,858	\$ 81,937,858	\$ 81,937,858	
% Change		6.8590%	-17.2359%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(2,636,992)	(2,632,842)	(2,935,835)	(2,935,835)	(2,935,835)	(2,935,835)	(2,935,835)	(2,935,835)	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 315,120,934	\$ 303,612,242	\$ 298,827,260	\$ 305,171,253	\$ 307,078,753	\$ 313,639,569	\$ 324,340,562	\$ 334,447,891	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 315,120,934	\$ 303,612,242	\$ 298,827,260	\$ 305,171,253	\$ 307,078,753	\$ 313,639,569	\$ 324,340,562	\$ 334,447,891	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 213,778,621	\$ 206,479,292	\$ 205,693,134	\$ 211,268,865	\$ 213,778,565	\$ 218,150,329	\$ 225,597,713	\$ 232,630,018	
Supplemental and Concentration Grant funding in the LCAP year	\$ 99,077,733	\$ 94,845,186	\$ 90,795,993	\$ 91,499,958	\$ 90,821,706	\$ 92,937,195	\$ 96,114,477	\$ 99,110,547	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 13,356,179	\$ 12,756,559	\$ 12,092,025	\$ 12,110,013	\$ 11,943,719	\$ 12,234,227	\$ 12,652,483	\$ 13,046,884	
Percentage to Increase or Improve Services	46.35%	45.93%	44.14%	43.31%	42.48%	42.60%	42.60%	42.60%	

Palm Springs Unified (67173) - PSUSD Est. Actuals 2025-26, Budget 2026-27, Updated Enrollment, Included May Revise COLA		5/20/2026							
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	16,053.02	\$ 16,186.89	\$ 16,400.06	\$ 17,007.49	\$ 17,467.05	\$ 18,022.84	\$ 18,583.14	\$ 19,162.08
Grades 4-6	\$	14,760.10	\$ 14,883.81	\$ 15,079.14	\$ 15,638.07	\$ 16,061.09	\$ 16,572.65	\$ 17,088.53	\$ 17,621.60
Grades 7-8	\$	15,196.93	\$ 15,324.02	\$ 15,525.24	\$ 16,100.30	\$ 16,536.42	\$ 17,062.73	\$ 17,592.94	\$ 18,141.78
Grades 9-12	\$	18,070.09	\$ 18,222.69	\$ 18,461.12	\$ 19,144.40	\$ 19,663.31	\$ 20,289.85	\$ 20,920.37	\$ 21,572.38
Base Grants									
Grades TK-3	\$	9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260
Grades 9-12	\$	312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	10,951	\$ 11,068	\$ 11,323	\$ 11,811	\$ 12,200	\$ 12,577	\$ 12,968	\$ 13,372
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,327	\$ 12,460	\$ 12,746	\$ 13,295	\$ 13,734	\$ 14,159	\$ 14,599	\$ 15,054
Prorated Base Grants									
Grades TK-3	\$	9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673
Prorated Grade Span Adjustment									
Grades TK-3	\$	1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260
Grades 9-12	\$	312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	2,190	\$ 2,214	\$ 2,265	\$ 2,362	\$ 2,440	\$ 2,515	\$ 2,594	\$ 2,674
Grades 4-6	\$	2,014	\$ 2,035	\$ 2,082	\$ 2,172	\$ 2,244	\$ 2,313	\$ 2,385	\$ 2,459
Grades 7-8	\$	2,073	\$ 2,096	\$ 2,144	\$ 2,236	\$ 2,310	\$ 2,381	\$ 2,455	\$ 2,532
Grades 9-12	\$	2,465	\$ 2,492	\$ 2,549	\$ 2,659	\$ 2,747	\$ 2,832	\$ 2,920	\$ 3,011
Actual - 1.00 ADA, Local UPP as follows:									
		96.87%	96.47%	94.81%	93.82%	92.85%	93.00%	93.00%	93.00%
Grades TK-3	\$	2,122	\$ 2,135	\$ 2,147	\$ 2,216	\$ 2,266	\$ 2,339	\$ 2,412	\$ 2,487
Grades 4-6	\$	1,951	\$ 1,964	\$ 1,974	\$ 2,038	\$ 2,083	\$ 2,151	\$ 2,218	\$ 2,287
Grades 7-8	\$	2,009	\$ 2,022	\$ 2,033	\$ 2,098	\$ 2,145	\$ 2,215	\$ 2,284	\$ 2,355
Grades 9-12	\$	2,388	\$ 2,404	\$ 2,417	\$ 2,495	\$ 2,550	\$ 2,634	\$ 2,715	\$ 2,800
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	7,118	\$ 7,194	\$ 7,360	\$ 7,677	\$ 7,930	\$ 8,175	\$ 8,429	\$ 8,692
Grades 4-6	\$	6,545	\$ 6,615	\$ 6,767	\$ 7,059	\$ 7,292	\$ 7,517	\$ 7,751	\$ 7,993
Grades 7-8	\$	6,739	\$ 6,811	\$ 6,967	\$ 7,268	\$ 7,508	\$ 7,740	\$ 7,980	\$ 8,229
Grades 9-12	\$	8,013	\$ 8,099	\$ 8,285	\$ 8,642	\$ 8,927	\$ 9,203	\$ 9,489	\$ 9,785
Actual - 1.00 ADA, Local UPP >55% as follows:									
		41.8700%	41.4700%	39.8100%	38.8200%	37.8500%	38.0000%	38.0000%	38.0000%
Grades TK-3	\$	2,980	\$ 2,983	\$ 2,930	\$ 2,980	\$ 3,002	\$ 3,107	\$ 3,203	\$ 3,303
Grades 4-6	\$	2,740	\$ 2,743	\$ 2,694	\$ 2,740	\$ 2,760	\$ 2,857	\$ 2,945	\$ 3,037
Grades 7-8	\$	2,821	\$ 2,824	\$ 2,774	\$ 2,821	\$ 2,842	\$ 2,941	\$ 3,032	\$ 3,127
Grades 9-12	\$	3,355	\$ 3,359	\$ 3,298	\$ 3,355	\$ 3,379	\$ 3,497	\$ 3,606	\$ 3,718

LCFF CALCULATOR	
67173	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/20/2026	Projection Date
LEA: Palm Springs Unified	
Projection Title: PSUSD Est. Actuals 2025-26, Budget 2026-27, Updated Enrollment, Included May Revise COLA	
Created by: Tony Carrillo Jr.	
Email: lcarrillo@psusd.us	
Phone: 760-883-2710 xt. 4806053	

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3
Palm Springs Unified (67173)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS										
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%			
Statutory COLA	8.22%	1.07%	2.30%	2.87%	3.30%	3.09%	3.11%			
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	1.44%	0.00%	0.00%	0.00%			
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,784	\$ 5,975	\$ 6,160	\$ 6,352			
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	21.98880689%	49.68656772%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	22.03836064%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%			
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
EPA Miscellaneous Adjustments (P-2 Certification only)						\$ -				
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — <i>School Districts only</i>							0.00000000%			

Palm Springs Unified (67173)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF											
(a) GENERAL QUESTIONS											
Is your district required to transfer in-lieu taxes to a charter school? Does your district have a necessary small school?								NO			
								NO			
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION											
Did your district meet the requirements of funding?					YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES											
C-1	Estimated Property Taxes (excluding RDA)	\$ 62,365,399	\$ 65,158,627	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453	\$ 64,057,453
B-5	Redevelopment Agency Local Revenue	\$ 30,281,578	\$ 33,843,013	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405	\$ 17,880,405
	Less In-Lieu Property Tax Transfer	\$ (2,636,992)	\$ (2,632,842)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)	\$ (2,935,835)
	Total Local Revenue	\$ 90,009,985	\$ 96,368,798	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023	\$ 79,002,023
(d) OTHER LCFF ADJUSTMENTS											
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.											
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -							
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -							
(e) UNDUPLICATED PUPIL PERCENTAGE											
A-1 / A-3	District Enrollment	20,459	20,160	19,566	19,184	18,765	18,215	18,132	18,167	18,207	
A-2 / A-4	COE Enrollment	7	16	17	9						
	Total Enrollment	20,466	20,176	19,583	19,193	18,765	18,215	18,132	18,167	18,207	
B-1 / B-3	District Unduplicated Pupil Count	19,851	19,668	18,782	18,386	17,367	16,940	16,863	16,895	16,933	
B-2 / B-4	COE Unduplicated Pupil Count	7	15	14	7						
	Total Unduplicated Pupil Count	19,858	19,683	18,796	18,393	17,367	16,940	16,863	16,895	16,933	
	Single Year Unduplicated Pupil Percentage			95.98%	95.83%	92.55%	93.00%	93.00%	93.00%	93.00%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			96.87%	96.47%	94.81%	93.82%	92.85%	93.00%	93.00%	

Palm Springs Unified (67173)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(f) AVERAGE DAILY ATTENDANCE (ADA)											
ADA used for the Transitional Kindergarten Add-on ONLY:											
G-10	TK (Commencing in 2022-23)				367.13	457.07	576.65	570.58	570.58	570.58	570.58
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.											
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)										
	Grades TK-3	6,047.46	5,616.05	5,274.61	5,213.48	5,216.37	5,134.50	4,960.30	5,035.12	5,203.70	5,349.16
	Grades 4-6	4,467.13	4,207.72	3,976.05	4,031.56	4,054.12	3,850.12	3,699.65	3,622.01	3,573.23	3,496.20
	Grades 7-8	3,183.39	2,786.59	2,558.49	2,547.58	2,466.88	2,479.94	2,552.62	2,538.74	2,502.89	2,441.26
	Grades 9-12	6,599.27	6,639.19	5,976.54	5,878.65	5,678.61	5,505.06	5,382.61	5,445.18	5,513.27	5,544.35
	TOTAL CURRENT YEAR ADA	20,297.25	19,249.55	17,785.69	17,671.27	17,415.98	16,969.62	16,595.18	16,641.05	16,793.08	16,830.97
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
	Grades TK-3				-	-	-				
	Grades 4-6				-	-	-				
	Grades 7-8				0.44	-	-				
	Grades 9-12				0.93	1.35	-				
	TOTAL NPS-CDS (Annual)				1.37	1.35	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).											
	DISTRICT TOTAL				17,672.64	17,417.33	16,969.62	16,595.18	16,641.05	16,793.08	16,830.97
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)										
	Grades TK-3				1.89	1.46	-				
	Grades 4-6				2.42	3.90	-				
	Grades 7-8				0.81	2.87	-				
	Grades 9-12				8.74	2.53	-				
	COUNTY TOTAL				13.86	10.76	-	-	-	-	-
	RATIO: District ADA-to-Enrollment				90.32%	90.79%	90.43%	91.11%	91.78%	92.44%	92.44%
	RATIO: County ADA-to-Enrollment				81.53%	119.56%	0.00%	0.00%	0.00%	0.00%	0.00%
(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES											
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22 should be entered for these years.											
	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form									
A-20	Grades TK-3	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report	
	Grades 4-6	-	20.53	17.86	2.80	-	-	-	-	-	
	Grades 7-8	-	20.95	23.58	20.40	-	-	-	-	-	
	Grades 9-12	-	0.17	5.87	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	
			41.65	47.31	23.20	-	-	-	-	-	
A-19	Grades TK-3	-	4.59	4.53	2.66	-	-	-	-	-	
	Grades 4-6	-	4.32	4.98	2.48	-	-	-	-	-	
	Grades 7-8	-	2.41	1.49	0.93	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
			-	11.32	11.00	6.07	-	-	-	-	-
	Net increase/(decrease) to prior year ADA		(30.33)	(36.31)	(17.13)	-	-	-	-	-	

Cielo Vista Charter (6032411) - CVC Est. Act 2025-26 & Budget 2026-27								
Revised Calculator								
5/20/2026								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	850	824	856	855	855	855	855	855
Unduplicated Pupil Count (UPC)	791	768	749	770	770	770	770	770
Unduplicated Pupil Percentage (UPP)	95.13%	93.79%	91.23%	90.20%	89.17%	90.00%	90.00%	90.00%
Current Year LCFF Average Daily Attendance (ADA)	801.02	783.94	815.48	814.53	814.53	814.53	814.53	814.53
Funded LCFF ADA	801.02	783.94	815.48	814.53	814.53	814.53	814.53	814.53
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$8,077,604	\$7,995,135	\$8,507,121	\$8,863,491	\$9,155,866	\$9,438,769	\$9,732,263	\$10,035,738
Grade Span Adjustment	331,592	314,162	323,568	337,123	348,027	358,932	370,139	381,649
<i>Adjusted Base Grant</i>	\$8,409,196	\$8,309,297	\$8,830,689	\$9,200,614	\$9,503,893	\$9,797,701	\$10,102,402	\$10,417,387
Supplemental Grant	1,599,934	1,558,658	1,611,248	1,659,790	1,694,925	1,763,586	1,818,432	1,875,130
Concentration Grant	2,193,496	2,095,064	2,079,583	2,105,100	2,110,863	2,228,977	2,298,297	2,369,956
Total Base, Supplemental and Concentration Grant	\$12,202,626	\$11,963,019	\$12,521,520	\$12,965,504	\$13,309,681	\$13,790,264	\$14,219,131	\$14,662,473
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$12,202,626	\$11,963,019	\$12,521,520	\$12,965,504	\$13,309,681	\$13,790,264	\$14,219,131	\$14,662,473
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 12,202,626	\$ 11,963,019	\$ 12,521,520	\$ 12,965,504	\$ 13,309,681	\$ 13,790,264	\$ 14,219,131	\$ 14,662,473
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,234	\$ 15,260	\$ 15,355	\$ 15,918	\$ 16,340	\$ 16,930	\$ 17,457	\$ 18,001
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	12,202,626	11,963,019	12,521,520	12,965,504	13,309,681	13,790,264	14,219,131	14,662,473
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 2,504,397	\$ 2,681,859	\$ 2,803,870	\$ 2,803,870	\$ 2,803,870	\$ 2,803,870	\$ 2,803,870	\$ 2,803,870
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,212,999	\$ 2,751,796	\$ 2,089,514	\$ 2,146,972	\$ 2,217,822	\$ 2,286,352	\$ 2,357,458	\$ 2,431,011
Net State Aid (excludes Additional State Aid)	\$ 8,485,230	\$ 6,529,364	\$ 7,628,136	\$ 8,014,662	\$ 8,287,989	\$ 8,700,042	\$ 9,057,803	\$ 9,427,592
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 12,202,626	\$ 11,963,019	\$ 12,521,520	\$ 12,965,504	\$ 13,309,681	\$ 13,790,264	\$ 14,219,131	\$ 14,662,473

Cielo Vista Charter (6032411) - CVC Est. Act 2025-26 & Budget 2026-27		5/20/2026							
Revised Calculator		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	8,485,230	\$ 6,529,364	\$ 7,628,136	\$ 8,014,662	\$ 8,287,989	\$ 8,700,042	\$ 9,057,803	\$ 9,427,592
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	1,212,999	\$ 2,751,796	\$ 2,089,514	\$ 2,146,972	\$ 2,217,822	\$ 2,286,352	\$ 2,357,458	\$ 2,431,011
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	5,167	\$ 5,795	\$ 46,707	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Change			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		2,504,397	2,681,859	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$	12,202,626	\$ 11,963,019	\$ 12,521,520	\$ 12,965,504	\$ 13,309,681	\$ 13,790,264	\$ 14,219,131	\$ 14,662,473
Additional State Aid	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$	12,202,626	\$ 11,963,019	\$ 12,521,520	\$ 12,965,504	\$ 13,309,681	\$ 13,790,264	\$ 14,219,131	\$ 14,662,473
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	8,409,196	\$ 8,309,297	\$ 8,830,689	\$ 9,200,614	\$ 9,503,893	\$ 9,797,701	\$ 10,102,402	\$ 10,417,387
Supplemental and Concentration Grant funding in the LCAP year	\$	3,793,430	\$ 3,653,722	\$ 3,690,831	\$ 3,764,890	\$ 3,805,788	\$ 3,992,563	\$ 4,116,729	\$ 4,245,086
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	506,191	\$ 483,476	\$ 479,903	\$ 485,792	\$ 487,123	\$ 514,380	\$ 530,377	\$ 546,913
Percentage to Increase or Improve Services		45.11%	43.97%	41.80%	40.92%	40.04%	40.75%	40.75%	40.75%

Cielo Vista Charter (6032411) - CVC Est. Act 2025-26 & Budget 2026-27		5/20/2026							
Revised Calculator		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	15,891.05	\$ 15,934.77	\$ 16,055.50	\$ 16,644.06	\$ 17,085.43	\$ 17,702.13	\$ 18,252.46	\$ 18,821.09
Grades 4-6	\$	14,611.18	\$ 14,651.98	\$ 14,762.33	\$ 15,303.91	\$ 15,710.19	\$ 16,277.74	\$ 16,784.44	\$ 17,308.03
Grades 7-8	\$	15,043.61	\$ 15,085.33	\$ 15,199.06	\$ 15,756.27	\$ 16,175.14	\$ 16,759.10	\$ 17,279.88	\$ 17,818.95
Grades 9-12	\$	17,887.77	\$ 17,938.85	\$ 18,073.25	\$ 18,735.31	\$ 19,233.71	\$ 19,928.79	\$ 20,548.09	\$ 21,188.51
Base Grants									
Grades TK-3	\$	9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260
Grades 9-12	\$	312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	10,951	\$ 11,068	\$ 11,323	\$ 11,811	\$ 12,200	\$ 12,577	\$ 12,968	\$ 13,372
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,327	\$ 12,460	\$ 12,746	\$ 13,295	\$ 13,734	\$ 14,159	\$ 14,599	\$ 15,054
Prorated Base Grants									
Grades TK-3	\$	9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660
Grades 9-12	\$	12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673
Prorated Grade Span Adjustment									
Grades TK-3	\$	1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260
Grades 9-12	\$	312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	2,190	\$ 2,214	\$ 2,265	\$ 2,362	\$ 2,440	\$ 2,515	\$ 2,594	\$ 2,674
Grades 4-6	\$	2,014	\$ 2,035	\$ 2,082	\$ 2,172	\$ 2,244	\$ 2,313	\$ 2,385	\$ 2,459
Grades 7-8	\$	2,073	\$ 2,096	\$ 2,144	\$ 2,236	\$ 2,310	\$ 2,381	\$ 2,455	\$ 2,532
Grades 9-12	\$	2,465	\$ 2,492	\$ 2,549	\$ 2,659	\$ 2,747	\$ 2,832	\$ 2,920	\$ 3,011
Actual - 1.00 ADA, Local UPP as follows:									
		95.13%	93.79%	91.23%	90.20%	89.17%	90.00%	90.00%	90.00%
Grades TK-3	\$	2,084	\$ 2,076	\$ 2,066	\$ 2,131	\$ 2,176	\$ 2,264	\$ 2,334	\$ 2,407
Grades 4-6	\$	1,916	\$ 1,909	\$ 1,900	\$ 1,959	\$ 2,001	\$ 2,082	\$ 2,147	\$ 2,213
Grades 7-8	\$	1,972	\$ 1,965	\$ 1,956	\$ 2,017	\$ 2,060	\$ 2,143	\$ 2,210	\$ 2,279
Grades 9-12	\$	2,345	\$ 2,337	\$ 2,326	\$ 2,398	\$ 2,449	\$ 2,549	\$ 2,628	\$ 2,710
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	7,118	\$ 7,194	\$ 7,360	\$ 7,677	\$ 7,930	\$ 8,175	\$ 8,429	\$ 8,692
Grades 4-6	\$	6,545	\$ 6,615	\$ 6,767	\$ 7,059	\$ 7,292	\$ 7,517	\$ 7,751	\$ 7,993
Grades 7-8	\$	6,739	\$ 6,811	\$ 6,967	\$ 7,268	\$ 7,508	\$ 7,740	\$ 7,980	\$ 8,229
Grades 9-12	\$	8,013	\$ 8,099	\$ 8,285	\$ 8,642	\$ 8,927	\$ 9,203	\$ 9,489	\$ 9,785
Actual - 1.00 ADA, Local UPP >55% as follows:									
		40.1300%	38.7900%	36.2300%	35.2000%	34.1700%	35.0000%	35.0000%	35.0000%
Grades TK-3	\$	2,857	\$ 2,791	\$ 2,667	\$ 2,702	\$ 2,710	\$ 2,861	\$ 2,950	\$ 3,042
Grades 4-6	\$	2,626	\$ 2,566	\$ 2,452	\$ 2,485	\$ 2,492	\$ 2,631	\$ 2,713	\$ 2,798
Grades 7-8	\$	2,704	\$ 2,642	\$ 2,524	\$ 2,558	\$ 2,565	\$ 2,709	\$ 2,793	\$ 2,880
Grades 9-12	\$	3,215	\$ 3,142	\$ 3,002	\$ 3,042	\$ 3,050	\$ 3,221	\$ 3,321	\$ 3,425

LCFF CALCULATOR	
6032411	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
5/20/2026	Projection Date
LEA: Cielo Vista Charter	
Projection Title: CVC Est. Act 2025-26 & Budget 2026-27 Revised Calculator	
Created by: VIANEY HOLGUIN	
Email: VHOLGUIN@PSUSD.US	
Phone: 7608832710	

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3
Cielo Vista Charter (6032411)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS										
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%			
Statutory COLA	8.22%	1.07%	2.30%	2.87%	3.30%	3.09%	3.11%			
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	1.44%	0.00%	0.00%	0.00%			
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,784	\$ 5,975	\$ 6,160	\$ 6,352			
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	21.98880689%	49.68656772%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	22.03836064%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%			
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
EPA Miscellaneous Adjustments (P-2 Certification only)						\$ -				
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — <i>School Districts only</i>							0.00000000%			

Cielo Vista Charter (6032411)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF											
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>									
		Year that charter starts operation (select from drop down list): <input type="text"/>									
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate									
I-4	In-Lieu of Property Tax	2,504,397	2,681,859	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870	2,803,870
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)											
A-1, A-2, A-3	Enrollment	847	872	850	824	856	855	855	855	855	855
B-1, B-2, B-3	Unduplicated Pupil Count	824	829	791	768	749	770	770	770	770	770
	Single Year Unduplicated Pupil Percentage			93.06%	93.20%	87.50%	90.00%	90.00%	90.00%	90.00%	90.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			95.13%	93.79%	91.23%	90.20%	89.17%	90.00%	90.00%	90.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location											
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.											
D-3	Unduplicated Pupil Percentage (%)	96.87%	96.47%	92.55%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%	93.00%
	Unduplicated Pupil Percentage: Supplemental Grant	95.13%	93.79%	91.23%	90.20%	89.17%	90.00%	90.00%	90.00%	90.00%	90.00%
	Unduplicated Pupil Percentage: Concentration Grant	95.13%	93.79%	91.23%	90.20%	89.17%	90.00%	90.00%	90.00%	90.00%	90.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)											
ADA used for the Transitional Kindergarten Add-on ONLY :											
G-4	TK (NEW beginning 2022-23)	-	-	-	-	-	-	-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year											
B-1	Grades TK-3	321.31	301.21	303.25	302.90	302.90	302.90	302.90	302.90	302.90	302.90
B-2	Grades 4-6	277.26	274.22	303.91	303.55	303.55	303.55	303.55	303.55	303.55	303.55
B-3	Grades 7-8	202.45	208.51	208.32	208.08	208.08	208.08	208.08	208.08	208.08	208.08
B-4	Grades 9-12	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL ADA	801.02	783.94	815.48	814.53	814.53	814.53	814.53	814.53	814.53	814.53
	RATIO: ADA to Enrollment	0.94	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95
(e) OTHER LCFF ADJUSTMENTS											
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.											
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -							
J-4	Minimum State Aid Adjustments	\$ -	\$ -	\$ -							

RESERVES

SECTION 4

CASH FLOW

SECTION 5

Adopted Budget 2026-2027 | June 9, 2026

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2025/2026**

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate	
BEGINNING CASH		197,557,281	169,566,074	152,686,520	154,586,686	153,041,619	141,923,569	165,759,487	183,969,634	175,742,795	163,497,000	152,388,165	135,931,168	
REVENUE														
LCFF	8011	9,466,467	9,466,467	17,039,641	17,039,641	17,039,641	17,039,641	17,039,641	15,368,973	15,368,973	15,368,973	15,564,967	0	165,803,025
Education Protection Account	8012	0	0	11,748,491	0	0	11,748,491	0	0	16,745,871	0	0	2,212,768	42,455,621
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	594	(20,459,136)	20,463,528	0	0	4,986
Property Taxes	8020 - 8089	343,600	2,137,012	0	4,793,439	0	20,612,023	33,786,380	443,755	237,827	6,788,178	1,647,090	10,664,223	81,453,527
In Lieu of Property taxes	8090 - 8099	0	(337,270)	(315,941)	(210,627)	(210,627)	(210,627)	(210,627)	(210,627)	(668,177)	(241,097)	(241,097)	(241,097)	(3,097,814)
Federal Revenues	8100 - 8299	20,812	57,858	2,384,839	571,608	1,098,205	3,875,276	1,332,272	126,688	3,126,046	490,695	1,622,209	6,590,123	21,296,631
Other State Revenue	8300 - 8599	1,734,643	2,527,663	4,084,245	6,241,370	5,929,542	4,543,667	3,639,068	6,974,483	6,419,796	3,035,437	2,624,614	13,042,972	60,797,500
Other Local Revenue	8600 - 8799	147,530	1,751,160	4,728,190	864,434	1,648,387	2,042,896	4,145,181	3,616,796	4,472,135	4,201,887	3,806,656	2,139,356	33,564,608
TOTAL REVENUES		11,713,052	15,602,890	39,669,465	29,299,865	25,505,148	59,651,367	59,731,915	26,320,662	25,243,335	50,107,601	25,024,438	34,408,345	402,278,083
EXPENDITURES														
Certificated Salaries	1000 - 1999	1,824,234	13,905,043	14,880,929	14,805,569	15,301,398	14,188,723	14,835,199	14,780,258	14,779,063	15,413,087	15,589,933	15,839,962	166,143,398
Classified Salaries	2000 - 2999	3,786,870	5,731,331	6,163,981	6,016,934	6,319,628	6,067,419	6,015,409	6,113,308	6,008,701	6,143,992	6,397,445	6,955,969	71,720,988
Employee Benefits	3000 - 3999	5,371,691	9,357,812	9,257,843	9,665,376	9,905,158	9,539,902	9,760,126	9,757,694	9,715,555	9,837,199	10,201,290	25,960,712	128,330,358
Books & Supplies	4000 - 4999	704,393	793,807	2,718,237	2,244,825	651,185	971,351	1,015,623	818,247	912,607	1,320,513	6,420,926	5,635,587	24,207,301
Services/Oper Expenses	5000 - 5999	2,984,982	5,176,914	6,120,921	5,707,946	4,606,596	3,990,201	8,264,432	4,316,893	5,807,488	6,747,363	7,125,988	8,103,929	68,953,654
Capital Outlay	6000 - 6599	451,791	331,773	329,524	109,367	274,895	898,257	446,438	12,134	599,384	1,675,199	963,469	(121,443)	5,970,788
Other Outgo	7100 - 7299	8,786	8,786	15,814	15,814	15,814	15,814	23,212	33,740	33,740	33,740	221	0	205,481
Direct/Indirect Costs	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7500 - 7599	0	0	(13,894)	(9,204)	(8,613)	(8,513)	(67,446)	(408,287)	(8,198)	(22,883)	(29,650)	(484,067)	(1,060,755)
TOTAL EXPENDITURES		15,132,747	35,305,466	39,473,355	38,556,627	37,066,061	35,663,154	40,292,993	35,423,987	37,848,340	41,148,210	46,669,622	61,890,650	464,471,212
OTHER SOURCES / USES														
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0	0	3,339,581	8,454,349	11,793,929
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	2,884,863	0	233,333	0	0	173,692	0	344,254	0	0	0	0	3,636,142
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES		(2,884,863)	0	(233,333)	0	0	(173,692)	0	(344,254)	0	0	3,339,581	8,454,349	8,157,787
PRIOR YEAR TRANSACTIONS														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	6,456,455	3,820,573	1,974,427	13,591,815	426,827	1,295	457,519	1,193,785	380,187	384,418	223,902	1,077,098	29,988,301
Prepaid Expenditures	9330	28,884	0	0	0	0	0	0	0	0	0	0	0	28,884
Accounts Payable / Due To	9500 / 9610 / 961	28,164,869	1,023,070	28,516	5,872,764	3,125	0	1,669,828	1,044	0	20,463,300	(1,643,590)	(3,237)	55,579,689
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		(21,679,530)	2,797,503	1,945,911	7,719,051	423,702	1,295	(1,212,309)	1,192,741	380,187	(20,078,882)	1,867,492	1,080,335	(25,562,504)
OTHER ADJUSTMENTS														
Stores	9320	(7,119)	25,519	(8,522)	(7,356)	19,161	20,102	(16,466)	27,999	(20,977)	10,656	(18,885)	299,139	323,251
Temporary Loans from other funds	9311	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL MISC ADJUSTMENTS		(7,119)	25,519	(8,522)	(7,356)	19,161	20,102	(16,466)	27,999	(20,977)	10,656	(18,885)	299,139	323,251
NET INCREASE / DECREASE		(27,991,207)	(16,879,554)	1,900,166	(1,545,067)	(11,118,050)	23,835,918	18,210,147	(8,226,839)	(12,245,795)	(11,108,835)	(16,456,997)	(17,648,482)	(79,274,595)
ENDING CASH BALANCE		169,566,074	152,686,520	154,586,686	153,041,619	141,923,569	165,759,487	183,969,634	175,742,795	163,497,000	152,388,165	135,931,168	118,282,686	118,282,686

PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2026/2027

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
		Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
BEGINNING CASH		118,282,686	109,202,618	87,050,155	101,855,647	99,098,328	87,204,219	114,680,438	122,841,274	125,673,881	130,496,553	116,624,618	99,932,135	
REVENUE														
LCFF	8011	8,932,727	8,932,727	17,865,454	17,865,454	17,865,454	17,865,454	17,865,454	14,292,363	14,292,363	14,292,363	14,292,363	14,292,363	178,654,540
Education Protection Account	8012	0	0	11,878,673	0	0	11,878,673	0	0	11,878,673	0	0	11,878,673	47,514,690
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	480,735	1,692,382	0	3,588,959	0	16,412,038	14,796,661	12,045,052	191,246	5,335,601	1,284,961	26,110,222	81,937,858
In Lieu of Property taxes	8090 - 8099	0	(351,484)	(314,823)	(204,722)	(204,722)	(204,722)	(204,722)	(383,454)	(426,874)	(213,437)	(213,437)	(213,437)	(2,935,835)
Federal Revenues	8100 - 8299	312,961	(1,266)	15,124,059	(8,816,121)	202,580	10,772,647	639,984	206,362	2,671,897	31,963	1,041,241	2,126,164	24,312,471
Other State Revenue	8300 - 8599	2,101,377	1,600,592	5,238,565	2,646,403	4,329,555	3,529,332	5,732,379	7,781,323	8,853,755	4,218,959	3,538,384	17,825,854	67,396,476
Other Local Revenue	8600 - 8799	904,789	1,087,243	5,026,737	3,430,701	1,444,150	127,387	8,304,653	1,969,630	3,278,113	1,819,792	4,309,306	1,860,645	33,563,145
TOTAL REVENUES		12,732,589	12,960,193	54,818,664	18,510,673	23,637,017	60,380,808	47,134,409	35,911,277	40,739,173	25,485,240	24,252,818	73,880,484	430,443,345
EXPENDITURES														
Certificated Salaries	1000 - 1999	1,969,240	14,330,076	15,487,729	15,255,607	15,265,789	15,003,988	15,119,207	15,202,912	15,230,829	15,593,812	15,508,804	15,757,531	169,725,525
Classified Salaries	2000 - 2999	4,078,481	6,184,746	6,346,429	6,367,351	6,460,819	6,322,872	6,218,138	6,287,573	6,193,045	6,248,290	6,146,715	6,683,349	73,537,808
Employee Benefits	3000 - 3999	5,968,434	10,313,861	10,289,916	10,426,690	10,402,597	10,390,201	10,358,819	10,385,322	10,388,262	10,483,071	10,530,774	26,799,199	136,737,147
Books & Supplies	4000 - 4999	929,722	1,486,473	2,914,346	2,430,558	1,428,144	1,110,288	1,575,289	564,772	1,842,639	1,481,727	2,614,266	2,294,517	20,672,742
Services/Oper Expenses	5000 - 5999	2,754,990	3,830,177	5,455,005	5,881,083	4,358,033	3,970,073	8,403,294	3,699,447	4,791,968	5,505,795	4,500,919	5,118,607	58,269,389
Capital Outlay	6000 - 6599	18,948	83,575	231,834	251,287	55,167	127,824	110,125	463,037	169,711	174,876	202,560	(25,532)	1,863,412
Other Outgo	7100 - 7299	14,502	14,502	26,103	26,103	26,103	26,103	35,103	1,618	1,618	1,618	1,618	0	174,989
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(4,071)	(135,063)	(233,790)	(10,352)	(11,377)	(15,465)	0	(27,363)	(13,273)	(27,000)	(440,794)	(918,549)
TOTAL EXPENDITURES		15,734,317	36,239,339	40,616,299	40,404,890	37,986,300	36,939,973	41,804,509	36,604,681	38,590,710	39,475,914	39,478,656	56,186,877	460,062,464
OTHER SOURCES / USES														
Interfund Transfers In	8910 - 8929	0	0	0	0	0	2,563,682	2,563,682	2,563,682	2,563,682	2,563,682	2,563,682	0	15,382,092
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	2,098,760	0	0	0	0	0	(57,256)	246,066	0	0	0	2,539	2,290,108
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES		(2,098,760)	0	0	0	0	2,563,682	2,620,938	2,317,616	2,563,682	2,563,682	2,563,682	(2,539)	13,091,984
PRIOR YEAR TRANSACTIONS														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	1,179,089	1,844,781	2,314,215	19,620,751	2,456,778	1,661,925	203,149	1,221,400	102,381	0	(323,332)	446,548	30,727,685
Prepaid Expenditures	9330	23,047	6,769	0	0	0	0	0	0	0	0	0	235	30,051
Accounts Payable / Due To	9500 / 9610 / 961	4,181,716	711,790	1,744,484	466,203	0	219,765	(20,888)	4,101	0	2,444,397	3,711,045	7,309	13,469,923
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		(2,979,580)	1,139,760	569,731	19,154,548	2,456,778	1,442,160	224,037	1,217,299	102,381	(2,444,397)	(4,034,378)	439,474	17,287,813
OTHER ADJUSTMENTS														
Stores	9320	0	(13,076)	33,397	(17,650)	(1,605)	29,542	(14,039)	(8,905)	8,146	(546)	4,051	29,424	48,738
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
TOTAL MISC ADJUSTMENTS		(1,000,000)	(13,076)	33,397	(17,650)	(1,605)	29,542	(14,039)	(8,905)	8,146	(546)	4,051	1,029,424	48,738
NET INCREASE / DECREASE		(9,080,068)	(22,152,463)	14,805,493	(2,757,319)	(11,894,109)	27,476,219	8,160,836	2,832,606	4,822,672	(13,871,935)	(16,692,482)	19,159,967	809,416
ENDING CASH BALANCE		109,202,618	87,050,155	101,855,647	99,098,328	87,204,219	114,680,438	122,841,274	125,673,881	130,496,553	116,624,618	99,932,135	119,092,102	119,092,102

SACS FORMS

SECTION 6

Adopted Budget 2026-2027 | June 9, 2026

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: www.psusd.us

Date: June 9, 2026

Adoption Date: June 23, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Charlie E. Ervin Jr.

Title: Board Clerk

Public Hearing:

Place: 150 District Center Drive, Palm Springs, CA 92264

Date: June 9, 2026

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Tony Carrillo

Title: Director, Fiscal Services

Telephone: 760-883-2710 ext. 4806053

E-mail: tcarrillo@psusd.us

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	

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/23/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

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:

Riverside Schools Risk Management Authority

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/23/2026 Date of Meeting (Format: MM/DD/YYYY)
Charlie E. Ervin Jr. Printed Name	Board Clerk Title

For additional information on this certification, please contact:

Tony Carrillo Name	Director, Fiscal Services Title
tcarrillo@psusd.us Email	760-883-2710 ext. 4806053 Telephone

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	298,827,260.00	0.00	298,827,260.00	305,171,253.00	0.00	305,171,253.00	2.1%
2) Federal Revenue		8100-8299	77,368.00	25,960,128.00	26,037,496.00	79,300.00	27,960,531.00	28,039,831.00	7.7%
3) Other State Revenue		8300-8599	7,436,109.00	58,277,286.00	65,713,395.00	9,578,524.00	64,704,134.00	74,282,658.00	13.0%
4) Other Local Revenue		8600-8799	10,780,328.00	27,813,816.00	38,594,144.00	10,840,523.00	28,612,156.00	39,452,679.00	2.2%
5) TOTAL, REVENUES			317,121,065.00	112,051,230.00	429,172,295.00	325,669,600.00	121,276,821.00	446,946,421.00	4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	129,710,762.00	38,564,563.00	168,275,325.00	132,342,174.00	39,504,184.00	171,846,358.00	2.1%
2) Classified Salaries		2000-2999	45,607,435.00	27,000,602.00	72,608,037.00	46,153,214.00	28,236,878.00	74,390,092.00	2.5%
3) Employee Benefits		3000-3999	80,439,973.00	48,682,982.00	129,122,955.00	84,130,684.00	53,424,660.00	137,555,344.00	6.5%
4) Books and Supplies		4000-4999	5,897,487.00	22,215,935.00	28,113,422.00	5,814,298.00	16,448,813.00	22,263,111.00	-20.8%
5) Services and Other Operating Expenditures		5000-5999	35,290,517.00	39,428,970.00	74,719,487.00	35,486,747.00	26,424,460.00	61,911,207.00	-17.1%
6) Capital Outlay		6000-6999	1,534,140.00	5,825,362.00	7,359,502.00	1,543,766.00	611,609.00	2,155,375.00	-70.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	215,398.00	0.00	215,398.00	247,416.00	0.00	247,416.00	14.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,331,713.00)	2,853,722.00	(2,477,991.00)	(4,173,026.00)	1,963,935.00	(2,209,091.00)	-10.9%
9) TOTAL, EXPENDITURES			293,363,999.00	184,572,136.00	477,936,135.00	301,545,273.00	166,614,539.00	468,159,812.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			23,757,066.00	(72,520,906.00)	(48,763,840.00)	24,124,327.00	(45,337,718.00)	(21,213,391.00)	-56.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		12,123,118.00	3,010,392.00	15,133,510.00	12,513,925.00	2,868,167.00	15,382,092.00	1.6%
b) Transfers Out	7600-7629		3,641,142.00	0.00	3,641,142.00	3,664,856.00	0.00	3,664,856.00	0.7%
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		(44,299,774.00)	44,299,774.00	0.00	(38,090,852.00)	38,090,852.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,817,798.00)	47,310,166.00	11,492,368.00	(29,241,783.00)	40,959,019.00	11,717,236.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(12,060,732.00)	(25,210,740.00)	(37,271,472.00)	(5,117,456.00)	(4,378,699.00)	(9,496,155.00)	-74.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
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)			73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
2) Ending Balance, June 30 (E + F1e)			61,053,657.00	72,882,026.00	133,935,683.00	55,936,201.00	68,503,327.00	124,439,528.00	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores	9712		50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
	9740		0.00	72,882,026.00	72,882,026.00	0.00	68,503,327.00	68,503,327.00	-6.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		27,782,212.00	0.00	27,782,212.00	27,782,212.00	0.00	27,782,212.00	0.0%
d) Assigned									
Other Assignments	9780		18,674,126.00	0.00	18,674,126.00	13,849,248.00	0.00	13,849,248.00	-25.8%
Furniture Replacement	0000	9780	1,316,396.00		1,316,396.00			0.00	
Operational Expectations	0000	9780	3,775,044.00		3,775,044.00			0.00	
Deferred Maintenance	0000	9780	2,000,006.00		2,000,006.00			0.00	
Textbooks	0000	9780	7,605,674.00		7,605,674.00			0.00	
Riverside County Mental Health Contract	0000	9780	89,926.00		89,926.00			0.00	
Medi-Cal Admin Activities	0000	9780	278,038.00		278,038.00			0.00	
Children & Youth Behavioral Health Init	0000	9780	175,160.00		175,160.00			0.00	
Operational Expectations	1100	9780	3,433,882.00		3,433,882.00			0.00	
One-Time District Wide Furniture Replacement & Repair	0000	9780			0.00	1,316,396.00		1,316,396.00	
Deferred Maintenance	0000	9780			0.00	1,000,006.00		1,000,006.00	
Textbooks	0000	9780			0.00	7,605,674.00		7,605,674.00	
Riverside County MH Contract	0000	9780			0.00	218,938.00		218,938.00	
Medi-Cal Admin Activities	0000	9780			0.00	541,145.00		541,145.00	
Children & Youth Behavioral Health Initiative	0000	9780			0.00	282,263.00		282,263.00	
Operational Expectations	1100	9780			0.00	2,884,826.00		2,884,826.00	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,447,319.00	0.00	14,447,319.00	14,154,741.00	0.00	14,154,741.00	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,903,657.00	72,882,026.00	133,785,683.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	50,000.00	0.00	50,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			61,053,657.00	72,882,026.00	133,935,683.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			61,053,657.00	72,882,026.00	133,935,683.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,944,079.00	0.00	172,944,079.00	178,654,540.00	0.00	178,654,540.00	3.3%
Education Protection Account State Aid - Current Year		8012	46,881,158.00	0.00	46,881,158.00	47,514,690.00	0.00	47,514,690.00	1.4%
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	448,087.00	0.00	448,087.00	448,807.00	0.00	448,807.00	0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,500,000.00	0.00	49,500,000.00	49,499,280.00	0.00	49,499,280.00	0.0%
Unsecured Roll Taxes		8042	4,021,183.00	0.00	4,021,183.00	4,021,183.00	0.00	4,021,183.00	0.0%
Prior Years' Taxes		8043	5,463,522.00	0.00	5,463,522.00	5,463,522.00	0.00	5,463,522.00	0.0%
Supplemental Taxes		8044	2,590,780.00	0.00	2,590,780.00	2,590,780.00	0.00	2,590,780.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,088,929.00)	0.00	(4,088,929.00)	(4,088,929.00)	0.00	(4,088,929.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	24,003,215.00	0.00	24,003,215.00	24,003,215.00	0.00	24,003,215.00	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			301,763,095.00	0.00	301,763,095.00	308,107,088.00	0.00	308,107,088.00	2.1%
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	(2,935,835.00)	0.00	(2,935,835.00)	(2,935,835.00)	0.00	(2,935,835.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			298,827,260.00	0.00	298,827,260.00	305,171,253.00	0.00	305,171,253.00	2.1%
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	3,640,092.00	3,640,092.00	0.00	3,592,374.00	3,592,374.00	-1.3%
Special Education Discretionary Grants		8182	0.00	344,125.00	344,125.00	0.00	62,116.00	62,116.00	-81.9%
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	800.00	0.00	800.00	New
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	6,628,468.00	6,628,468.00	0.00	6,854,555.00	6,854,555.00	3.4%
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		11,278,648.00	11,278,648.00		12,859,391.00	12,859,391.00	14.0%
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		925,660.00	925,660.00		1,881,062.00	1,881,062.00	103.2%
Title III, Immigrant Student Program	4201	8290		86,062.00	86,062.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		389,900.00	389,900.00		1,254,645.00	1,254,645.00	221.8%
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		2,431,812.00	2,431,812.00		1,241,625.00	1,241,625.00	-48.9%
Career and Technical Education	3500-3599	8290		235,361.00	235,361.00		214,763.00	214,763.00	-8.8%
All Other Federal Revenue	All Other	8290	77,368.00	0.00	77,368.00	78,500.00	0.00	78,500.00	1.5%
TOTAL, FEDERAL REVENUE			77,368.00	25,960,128.00	26,037,496.00	79,300.00	27,960,531.00	28,039,831.00	7.7%
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	893,196.00	0.00	893,196.00	886,222.00	0.00	886,222.00	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	3,160,157.00	1,231,109.00	4,391,266.00	3,401,000.00	1,467,800.00	4,868,800.00	10.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		21,984,790.00	21,984,790.00		21,987,790.00	21,987,790.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,395,645.00	3,395,645.00		3,382,551.00	3,382,551.00	-0.4%
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		1,021,900.00	1,021,900.00		1,125,588.00	1,125,588.00	10.1%
Arts and Music in Schools (Prop 28)	6770	8590		3,950,271.00	3,950,271.00		3,878,374.00	3,878,374.00	-1.8%
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	3,382,756.00	26,693,571.00	30,076,327.00	5,291,302.00	32,862,031.00	38,153,333.00	26.9%
TOTAL, OTHER STATE REVENUE			7,436,109.00	58,277,286.00	65,713,395.00	9,578,524.00	64,704,134.00	74,282,658.00	13.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	225,630.00	0.00	225,630.00	156,419.00	0.00	156,419.00	-30.7%
Interest		8660	7,410,000.00	0.00	7,410,000.00	7,000,000.00	0.00	7,000,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(493,893.00)	0.00	(493,893.00)	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	946,571.00	946,571.00	0.00	310,257.00	310,257.00	-67.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	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	3,638,591.00	8,197,245.00	11,835,836.00	3,684,104.00	2,454,073.00	6,138,177.00	-48.1%
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		18,670,000.00	18,670,000.00		25,847,826.00	25,847,826.00	38.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,780,328.00	27,813,816.00	38,594,144.00	10,840,523.00	28,612,156.00	39,452,679.00	2.2%
TOTAL, REVENUES			317,121,065.00	112,051,230.00	429,172,295.00	325,669,600.00	121,276,821.00	446,946,421.00	4.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	104,547,372.00	31,784,497.00	136,331,869.00	106,751,594.00	32,655,852.00	139,407,446.00	2.3%
Certificated Pupil Support Salaries		1200	9,675,548.00	3,582,236.00	13,257,784.00	9,904,847.00	3,687,609.00	13,592,456.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	13,595,181.00	1,894,949.00	15,490,130.00	13,704,737.00	1,910,709.00	15,615,446.00	0.8%
Other Certificated Salaries		1900	1,892,661.00	1,302,881.00	3,195,542.00	1,980,996.00	1,250,014.00	3,231,010.00	1.1%
TOTAL, CERTIFICATED SALARIES			129,710,762.00	38,564,563.00	168,275,325.00	132,342,174.00	39,504,184.00	171,846,358.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,488,223.00	13,185,450.00	17,673,673.00	4,055,701.00	14,865,436.00	18,921,137.00	7.1%
Classified Support Salaries		2200	16,095,154.00	9,948,785.00	26,043,939.00	16,494,101.00	10,748,975.00	27,243,076.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	6,216,038.00	551,903.00	6,767,941.00	6,558,477.00	321,766.00	6,880,243.00	1.7%
Clerical, Technical and Office Salaries		2400	15,965,846.00	2,992,478.00	18,958,324.00	16,176,652.00	2,259,157.00	18,435,809.00	-2.8%
Other Classified Salaries		2900	2,842,174.00	321,986.00	3,164,160.00	2,868,283.00	41,544.00	2,909,827.00	-8.0%
TOTAL, CLASSIFIED SALARIES			45,607,435.00	27,000,602.00	72,608,037.00	46,153,214.00	28,236,878.00	74,390,092.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	24,368,454.00	21,474,483.00	45,842,937.00	25,210,845.00	23,400,448.00	48,611,293.00	6.0%
PERS		3201-3202	11,585,292.00	7,220,441.00	18,805,733.00	11,849,564.00	7,666,562.00	19,516,126.00	3.8%
OASDI/Medicare/Alternative		3301-3302	5,439,153.00	2,753,364.00	8,192,517.00	5,565,297.00	2,806,401.00	8,371,698.00	2.2%
Health and Welfare Benefits		3401-3402	31,573,466.00	14,396,763.00	45,970,229.00	33,835,425.00	16,664,792.00	50,500,217.00	9.9%
Unemployment Insurance		3501-3502	86,949.00	32,684.00	119,633.00	89,948.00	33,865.00	123,813.00	3.5%
Workers' Compensation		3601-3602	5,039,152.00	1,890,935.00	6,930,087.00	5,174,863.00	1,947,552.00	7,122,415.00	2.8%
OPEB, Allocated		3701-3702	2,347,507.00	914,312.00	3,261,819.00	2,404,742.00	905,040.00	3,309,782.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80,439,973.00	48,682,982.00	129,122,955.00	84,130,684.00	53,424,660.00	137,555,344.00	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	45,156.00	3,555,152.00	3,600,308.00	50,600.00	2,113,890.00	2,164,290.00	-39.9%
Books and Other Reference Materials		4200	56,001.00	849,819.00	905,820.00	46,219.00	0.00	46,219.00	-94.9%
Materials and Supplies		4300	4,385,912.00	14,896,251.00	19,282,163.00	4,767,879.00	13,671,736.00	18,439,615.00	-4.4%
Noncapitalized Equipment		4400	1,410,418.00	2,814,713.00	4,225,131.00	949,600.00	563,387.00	1,512,987.00	-64.2%
Food		4700	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	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)	
TOTAL, BOOKS AND SUPPLIES			5,897,487.00	22,215,935.00	28,113,422.00	5,814,298.00	16,448,813.00	22,263,111.00	-20.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	19,856,540.00	19,856,540.00	0.00	15,493,310.00	15,493,310.00	-22.0%
Travel and Conferences		5200	655,767.00	1,154,034.00	1,809,801.00	531,047.00	526,571.00	1,057,618.00	-41.6%
Dues and Memberships		5300	154,088.00	47,694.00	201,782.00	69,737.00	6,174.00	75,911.00	-62.4%
Insurance		5400 - 5499	38,805.00	109,391.00	148,196.00	29,175.00	6,721.00	35,896.00	-75.8%
Operations and Housekeeping Services		5500	11,808,539.00	28,873.00	11,837,412.00	11,939,955.00	7,483.00	11,947,438.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,140,369.00	3,127,697.00	5,268,066.00	1,895,147.00	1,079,978.00	2,975,125.00	-43.5%
Transfers of Direct Costs		5710	(2,031,604.00)	2,031,604.00	0.00	(1,601,843.00)	1,601,843.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,824.00)	0.00	(15,824.00)	(8,030.00)	0.00	(8,030.00)	-49.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	21,575,922.00	13,038,459.00	34,614,381.00	21,652,820.00	7,696,779.00	29,349,599.00	-15.2%
Communications		5900	964,455.00	34,678.00	999,133.00	978,739.00	5,601.00	984,340.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,290,517.00	39,428,970.00	74,719,487.00	35,486,747.00	26,424,460.00	61,911,207.00	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	275,579.00	581,110.00	856,689.00	300,000.00	0.00	300,000.00	-65.0%
Buildings and Improvements of Buildings		6200	419,440.00	3,339,303.00	3,758,743.00	399,500.00	12,815.00	412,315.00	-89.0%
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	52,808.00	936,932.00	989,740.00	72,808.00	9,784.00	82,592.00	-91.7%
Equipment Replacement		6500	234,022.00	738,007.00	972,029.00	212,500.00	576,000.00	788,500.00	-18.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	552,291.00	230,010.00	782,301.00	558,958.00	13,010.00	571,968.00	-26.9%
TOTAL, CAPITAL OUTLAY			1,534,140.00	5,825,362.00	7,359,502.00	1,543,766.00	611,609.00	2,155,375.00	-70.7%
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	7,398.00	0.00	7,398.00	0.00	0.00	0.00	-100.0%
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	208,000.00	0.00	208,000.00	247,416.00	0.00	247,416.00	19.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,398.00	0.00	215,398.00	247,416.00	0.00	247,416.00	14.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,853,722.00)	2,853,722.00	0.00	(1,963,935.00)	1,963,935.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,477,991.00)	0.00	(2,477,991.00)	(2,209,091.00)	0.00	(2,209,091.00)	-10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,331,713.00)	2,853,722.00	(2,477,991.00)	(4,173,026.00)	1,963,935.00	(2,209,091.00)	-10.9%
TOTAL, EXPENDITURES			293,363,999.00	184,572,136.00	477,936,135.00	301,545,273.00	166,614,539.00	468,159,812.00	-2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	5,114,768.00	0.00	5,114,768.00	6,028,827.00	0.00	6,028,827.00	17.9%
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	7,008,350.00	3,010,392.00	10,018,742.00	6,485,098.00	2,868,167.00	9,353,265.00	-6.6%
(a) TOTAL, INTERFUND TRANSFERS IN			12,123,118.00	3,010,392.00	15,133,510.00	12,513,925.00	2,868,167.00	15,382,092.00	1.6%
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%

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)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,641,142.00	0.00	3,641,142.00	3,664,856.00	0.00	3,664,856.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,641,142.00	0.00	3,641,142.00	3,664,856.00	0.00	3,664,856.00	0.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(44,299,774.00)	44,299,774.00	0.00	(38,090,852.00)	38,090,852.00	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			(44,299,774.00)	44,299,774.00	0.00	(38,090,852.00)	38,090,852.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,817,798.00)	47,310,166.00	11,492,368.00	(29,241,783.00)	40,959,019.00	11,717,236.00	2.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	298,827,260.00	0.00	298,827,260.00	305,171,253.00	0.00	305,171,253.00	2.1%
2) Federal Revenue		8100-8299	77,368.00	25,960,128.00	26,037,496.00	79,300.00	27,960,531.00	28,039,831.00	7.7%
3) Other State Revenue		8300-8599	7,436,109.00	58,277,286.00	65,713,395.00	9,578,524.00	64,704,134.00	74,282,658.00	13.0%
4) Other Local Revenue		8600-8799	10,780,328.00	27,813,816.00	38,594,144.00	10,840,523.00	28,612,156.00	39,452,679.00	2.2%
5) TOTAL, REVENUES			317,121,065.00	112,051,230.00	429,172,295.00	325,669,600.00	121,276,821.00	446,946,421.00	4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	162,986,713.00	126,608,317.00	289,595,030.00	166,808,315.00	123,371,980.00	290,180,295.00	0.2%
2) Instruction - Related Services		2000-2999	36,661,505.00	13,677,464.00	50,338,969.00	37,289,990.00	10,443,436.00	47,733,426.00	-5.2%
3) Pupil Services		3000-3999	34,992,605.00	18,643,931.00	53,636,536.00	35,429,098.00	18,716,218.00	54,145,316.00	0.9%
4) Ancillary Services		4000-4999	4,433,137.00	185,725.00	4,618,862.00	4,392,510.00	202,515.00	4,595,025.00	-0.5%
5) Community Services		5000-5999	504,546.00	32,000.00	536,546.00	514,518.00	0.00	514,518.00	-4.1%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	16,967,372.00	3,395,910.00	20,363,282.00	19,650,391.00	2,395,923.00	22,046,314.00	8.3%
8) Plant Services		8000-8999	36,602,723.00	22,028,789.00	58,631,512.00	37,213,035.00	11,484,467.00	48,697,502.00	-16.9%
9) Other Outgo		9000-9999	215,398.00	0.00	215,398.00	247,416.00	0.00	247,416.00	14.9%
10) TOTAL, EXPENDITURES			293,363,999.00	184,572,136.00	477,936,135.00	301,545,273.00	166,614,539.00	468,159,812.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,757,066.00	(72,520,906.00)	(48,763,840.00)	24,124,327.00	(45,337,718.00)	(21,213,391.00)	-56.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,123,118.00	3,010,392.00	15,133,510.00	12,513,925.00	2,868,167.00	15,382,092.00	1.6%
b) Transfers Out		7600-7629	3,641,142.00	0.00	3,641,142.00	3,664,856.00	0.00	3,664,856.00	0.7%
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	(44,299,774.00)	44,299,774.00	0.00	(38,090,852.00)	38,090,852.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,817,798.00)	47,310,166.00	11,492,368.00	(29,241,783.00)	40,959,019.00	11,717,236.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,060,732.00)	(25,210,740.00)	(37,271,472.00)	(5,117,456.00)	(4,378,699.00)	(9,496,155.00)	-74.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
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)			73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,114,389.00	98,092,766.00	171,207,155.00	61,053,657.00	72,882,026.00	133,935,683.00	-21.8%
2) Ending Balance, June 30 (E + F1e)			61,053,657.00	72,882,026.00	133,935,683.00	55,936,201.00	68,503,327.00	124,439,528.00	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	72,882,026.00	72,882,026.00	0.00	68,503,327.00	68,503,327.00	-6.0%
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	27,782,212.00	0.00	27,782,212.00	27,782,212.00	0.00	27,782,212.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	18,674,126.00	0.00	18,674,126.00	13,849,248.00	0.00	13,849,248.00	-25.8%
Furniture Replacement		0000 9780	1,316,396.00		1,316,396.00			0.00	
Operational Expectations		0000 9780	3,775,044.00		3,775,044.00			0.00	
Deferred Maintenance		0000 9780	2,000,006.00		2,000,006.00			0.00	
Textbooks		0000 9780	7,605,674.00		7,605,674.00			0.00	
Riverside County Mental Health Contract		0000 9780	89,926.00		89,926.00			0.00	
Medi-Cal Admin Activities		0000 9780	278,038.00		278,038.00			0.00	
Children & Youth Behavioral Health Init		0000 9780	175,160.00		175,160.00			0.00	
Operational Expectations		1100 9780	3,433,882.00		3,433,882.00			0.00	
One-Time District Wide Furniture Replacement & Repair		0000 9780			0.00	1,316,396.00		1,316,396.00	
Deferred Maintenance		0000 9780			0.00	1,000,006.00		1,000,006.00	
Textbooks		0000 9780			0.00	7,605,674.00		7,605,674.00	
Riverside County MH Contract		0000 9780			0.00	218,938.00		218,938.00	
Medi-Cal Admin Activities		0000 9780			0.00	541,145.00		541,145.00	
Children & Youth Behavioral Health Initiative		0000 9780			0.00	282,263.00		282,263.00	
Operational Expectations		1100 9780			0.00	2,884,826.00		2,884,826.00	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,447,319.00	0.00	14,447,319.00	14,154,741.00	0.00	14,154,741.00	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	21,984,790.00	21,984,790.00
6019	Student Support and Professional Development Discretionary Block Grant	2,485,581.00	5,653,263.00
6211	Literacy Coaches and Reading Specialists Grant Program	3,541,337.00	1,065,250.00
6300	Lottery: Instructional Materials	2,941,226.00	2,298,636.00
6383	Golden State Pathways Program	1,799,999.00	1,779,744.00
6500	Special Education	683,272.00	982,300.00
6547	Special Education Early Intervention Preschool Grant	3,717,206.00	4,559,946.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,580,281.00	5,990,441.00
7085	Learning Communities for School Success Program	524,948.00	159,192.00
7399	LCFF Equity Multiplier	2,010,179.00	1,420,988.00
7435	Learning Recovery Emergency Block Grant	12,233,035.00	6,552,716.00
7810	Other Restricted State	1,028,463.00	1,028,463.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,833,834.00	5,643,232.00
9010	Other Restricted Local	11,517,875.00	9,384,366.00
Total, Restricted Balance		72,882,026.00	68,503,327.00

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	1,828,184.57	1,828,184.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,828,184.57	1,828,184.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,828,184.57	1,828,184.57	0.0%
2) Ending Balance, June 30 (E + F1e)			1,828,184.57	1,828,184.57	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	1,828,184.57	1,828,184.57	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	1,828,184.57	1,828,184.57	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,828,184.57	1,828,184.57	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,828,184.57	1,828,184.57	0.0%
2) Ending Balance, June 30 (E + F1e)			1,828,184.57	1,828,184.57	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	1,828,184.57	1,828,184.57	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	1,828,184.57	1,828,184.57
Total, Restricted Balance		1,828,184.57	1,828,184.57

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,568,227.00	12,965,504.00	3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,939,658.00	2,765,506.00	-5.9%
4) Other Local Revenue		8600-8799	341,571.00	350,000.00	2.5%
5) TOTAL, REVENUES			15,849,456.00	16,081,010.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,411,438.00	6,179,949.00	-3.6%
2) Classified Salaries		2000-2999	1,602,286.00	1,596,247.00	-0.4%
3) Employee Benefits		3000-3999	4,292,007.00	4,325,018.00	0.8%
4) Books and Supplies		4000-4999	700,641.00	522,763.00	-25.4%
5) Services and Other Operating Expenditures		5000-5999	2,141,490.00	1,343,095.00	-37.3%
6) Capital Outlay		6000-6999	90,412.00	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	1,408,920.00	1,284,120.00	-8.9%
9) TOTAL, EXPENDITURES			16,647,194.00	15,251,192.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(797,738.00)	829,818.00	-204.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,392.00	868,167.00	-14.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,010,392.00)	(868,167.00)	-14.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,808,130.00)	(38,349.00)	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,472,911.00	5,664,781.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,472,911.00	5,664,781.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,472,911.00	5,664,781.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			5,664,781.00	5,626,432.00	-0.7%
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	2,293,451.00	1,997,626.00	-12.9%
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	3,371,330.00	3,628,806.00	7.6%
Operational Expectations	0000	9780		3,417,173.00	
Operational Expectations	1100	9780		211,633.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,664,781.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,664,781.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,664,781.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,628,136.00	8,014,662.00	5.1%
Education Protection Account State Aid - Current Year		8012	2,089,514.00	2,146,972.00	2.7%
State Aid - Prior Years		8019	46,707.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,803,870.00	2,803,870.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,568,227.00	12,965,504.00	3.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,086.00	17,113.00	6.4%
Lottery - Unrestricted and Instructional Materials		8560	213,364.00	221,408.00	3.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,482,345.00	1,300,000.00	-12.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	166,659.00	163,626.00	-1.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,061,204.00	1,063,359.00	0.2%
TOTAL, OTHER STATE REVENUE			2,939,658.00	2,765,506.00	-5.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,438.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	17,009.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			341,571.00	350,000.00	2.5%
TOTAL, REVENUES			15,849,456.00	16,081,010.00	1.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,674,888.00	5,425,810.00	-4.4%
Certificated Pupil Support Salaries		1200	233,448.00	241,082.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	502,122.00	512,567.00	2.1%
Other Certificated Salaries		1900	980.00	490.00	-50.0%
TOTAL, CERTIFICATED SALARIES			6,411,438.00	6,179,949.00	-3.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	677,681.00	622,606.00	-8.1%
Classified Support Salaries		2200	473,398.00	516,997.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	315,646.00	316,216.00	0.2%
Other Classified Salaries		2900	135,561.00	140,428.00	3.6%
TOTAL, CLASSIFIED SALARIES			1,602,286.00	1,596,247.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,740,310.00	1,758,626.00	1.1%
PERS		3201-3202	423,751.00	414,534.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	219,626.00	212,813.00	-3.1%
Health and Welfare Benefits		3401-3402	1,567,110.00	1,607,700.00	2.6%
Unemployment Insurance		3501-3502	3,995.00	3,887.00	-2.7%
Workers' Compensation		3601-3602	230,231.00	223,568.00	-2.9%
OPEB, Allocated		3701-3702	106,984.00	103,890.00	-2.9%
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			4,292,007.00	4,325,018.00	0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	121,296.00	114,265.00	-5.8%
Books and Other Reference Materials		4200	1,240.00	1,500.00	21.0%
Materials and Supplies		4300	509,991.00	390,598.00	-23.4%
Noncapitalized Equipment		4400	68,114.00	16,400.00	-75.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			700,641.00	522,763.00	-25.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	854,619.00	679,640.00	-20.5%
Travel and Conferences		5200	166,430.00	0.00	-100.0%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5499	692.00	965.00	39.5%
Operations and Housekeeping Services		5500	334,928.00	350,263.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,579.00	14,395.00	-80.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,594.00	4,800.00	-44.1%
Professional/Consulting Services and Operating Expenditures		5800-5899	693,743.00	280,932.00	-59.5%
Communications		5900	9,605.00	11,800.00	22.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,141,490.00	1,343,095.00	-37.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	81,993.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,419.00	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			90,412.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,408,920.00	1,284,120.00	-8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,408,920.00	1,284,120.00	-8.9%
TOTAL, EXPENDITURES			16,647,194.00	15,251,192.00	-8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,010,392.00	868,167.00	-14.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,010,392.00	868,167.00	-14.1%
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)			(1,010,392.00)	(868,167.00)	-14.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,568,227.00	12,965,504.00	3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,939,658.00	2,765,506.00	-5.9%
4) Other Local Revenue		8600-8799	341,571.00	350,000.00	2.5%
5) TOTAL, REVENUES			15,849,456.00	16,081,010.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,092,645.00	10,906,915.00	-9.8%
2) Instruction - Related Services	2000-2999		1,437,948.00	1,520,731.00	5.8%
3) Pupil Services	3000-3999		686,507.00	664,831.00	-3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,320,886.00	1,196,086.00	-9.4%
8) Plant Services	8000-8999		1,109,208.00	962,629.00	-13.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,647,194.00	15,251,192.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(797,738.00)	829,818.00	-204.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,392.00	868,167.00	-14.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,010,392.00)	(868,167.00)	-14.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,808,130.00)	(38,349.00)	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,472,911.00	5,664,781.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,472,911.00	5,664,781.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,472,911.00	5,664,781.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			5,664,781.00	5,626,432.00	-0.7%
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	2,293,451.00	1,997,626.00	-12.9%
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	3,371,330.00	3,628,806.00	7.6%
Operational Expectations	0000	9780		3,417,173.00	
Operational Expectations	1100	9780		211,633.00	
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
2600	Expanded Learning Opportunities Program	1,050,057.00	909,675.00
6019	Student Support and Professional Development Discretionary Block Grant	245,437.00	427,255.00
6300	Lottery: Instructional Materials	421,414.00	373,897.00
6546	Mental Health-Related Services	175,723.00	146,480.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	166,649.00	132,156.00
7435	Learning Recovery Emergency Block Grant	226,008.00	0.00
7810	Other Restricted State	8,163.00	8,163.00
Total, Restricted Balance		2,293,451.00	1,997,626.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354,551.00	364,272.00	2.7%
4) Other Local Revenue		8600-8799	(2,169.00)	1,000.00	-146.1%
5) TOTAL, REVENUES			352,382.00	365,272.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	143,476.00	146,131.00	1.9%
2) Classified Salaries		2000-2999	18,484.00	15,699.00	-15.1%
3) Employee Benefits		3000-3999	80,580.00	82,606.00	2.5%
4) Books and Supplies		4000-4999	9,296.00	2,619.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	110,041.00	110,000.00	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	10,603.00	8,217.00	-22.5%
9) TOTAL, EXPENDITURES			372,480.00	365,272.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,098.00)	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)			(20,098.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,098.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,098.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,098.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	342,222.00	350,470.00	2.4%
All Other State Revenue	All Other	8590	12,329.00	13,802.00	11.9%
TOTAL, OTHER STATE REVENUE			354,551.00	364,272.00	2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(97.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(3,572.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,169.00)	1,000.00	-146.1%
TOTAL, REVENUES			352,382.00	365,272.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	143,476.00	146,131.00	1.9%
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			143,476.00	146,131.00	1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	18,484.00	15,699.00	-15.1%
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			18,484.00	15,699.00	-15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,733.00	41,713.00	5.0%
PERS		3201-3202	4,906.00	4,144.00	-15.5%
OASDI/Medicare/Alternative		3301-3302	3,483.00	3,320.00	-4.7%
Health and Welfare Benefits		3401-3402	25,560.00	26,534.00	3.8%
Unemployment Insurance		3501-3502	80.00	81.00	1.3%
Workers' Compensation		3601-3602	4,654.00	4,652.00	0.0%
OPEB, Allocated		3701-3702	2,164.00	2,162.00	-0.1%
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			80,580.00	82,606.00	2.5%
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	9,296.00	2,619.00	-71.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,296.00	2,619.00	-71.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	85,000.00	85,000.00	0.0%
Travel and Conferences		5200	41.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,041.00	110,000.00	0.0%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,603.00	8,217.00	-22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,603.00	8,217.00	-22.5%
TOTAL, EXPENDITURES			372,480.00	365,272.00	-1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354,551.00	364,272.00	2.7%
4) Other Local Revenue		8600-8799	(2,169.00)	1,000.00	-146.1%
5) TOTAL, REVENUES			352,382.00	365,272.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		119,296.00	112,619.00	-5.6%
2) Instruction - Related Services	2000-2999		41.00	0.00	-100.0%
3) Pupil Services	3000-3999		211,208.00	217,094.00	2.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,603.00	8,217.00	-22.5%
8) Plant Services	8000-8999		31,332.00	27,342.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			372,480.00	365,272.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,098.00)	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)			(20,098.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,098.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,098.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,098.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,909,148.00	2,043,833.00	-65.4%
4) Other Local Revenue		8600-8799	94,987.00	21,511.00	-77.4%
5) TOTAL, REVENUES			6,004,135.00	2,065,344.00	-65.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	666,265.00	625,076.00	-6.2%
2) Classified Salaries		2000-2999	557,093.00	459,197.00	-17.6%
3) Employee Benefits		3000-3999	738,626.00	661,598.00	-10.4%
4) Books and Supplies		4000-4999	4,391,749.00	190,275.00	-95.7%
5) Services and Other Operating Expenditures		5000-5999	133,524.00	52,391.00	-60.8%
6) Capital Outlay		6000-6999	17,200.00	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	275,716.00	56,046.00	-79.7%
9) TOTAL, EXPENDITURES			6,780,173.00	2,044,583.00	-69.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(776,038.00)	20,761.00	-102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(776,038.00)	20,761.00	-102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,588,327.00	812,289.00	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,588,327.00	812,289.00	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,588,327.00	812,289.00	-48.9%
2) Ending Balance, June 30 (E + F1e)			812,289.00	833,050.00	2.6%
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	812,289.00	833,050.00	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	812,289.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			812,289.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			812,289.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	4,775,898.00	1,995,740.00	-58.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,133,250.00	48,093.00	-95.8%
TOTAL, OTHER STATE REVENUE			5,909,148.00	2,043,833.00	-65.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	94,182.00	21,511.00	-77.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,290.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,095.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,987.00	21,511.00	-77.4%
TOTAL, REVENUES			6,004,135.00	2,065,344.00	-65.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	472,114.00	503,012.00	6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,151.00	122,064.00	-37.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			666,265.00	625,076.00	-6.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	304,017.00	303,044.00	-0.3%
Classified Support Salaries		2200	95,659.00	4,067.00	-95.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	157,417.00	152,086.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			557,093.00	459,197.00	-17.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	167,565.00	145,346.00	-13.3%
PERS		3201-3202	156,749.00	133,392.00	-14.9%
OASDI/Medicare/Alternative		3301-3302	59,715.00	51,984.00	-12.9%
Health and Welfare Benefits		3401-3402	302,680.00	284,676.00	-5.9%
Unemployment Insurance		3501-3502	612.00	542.00	-11.4%
Workers' Compensation		3601-3602	34,960.00	31,171.00	-10.8%
OPEB, Allocated		3701-3702	16,345.00	14,487.00	-11.4%
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			738,626.00	661,598.00	-10.4%
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	4,171,310.00	178,125.00	-95.7%
Noncapitalized Equipment		4400	220,439.00	12,150.00	-94.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,391,749.00	190,275.00	-95.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,822.00	1,785.00	-36.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	270.00	0.00	-100.0%
Operations and Housekeeping Services		5500	29,509.00	28,000.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,488.00	550.00	-91.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,230.00	2,230.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,529.00	19,150.00	-79.1%
Communications		5900	676.00	676.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,524.00	52,391.00	-60.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,200.00	0.00	-100.0%
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			17,200.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	275,716.00	56,046.00	-79.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			275,716.00	56,046.00	-79.7%
TOTAL, EXPENDITURES			6,780,173.00	2,044,583.00	-69.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,909,148.00	2,043,833.00	-65.4%
4) Other Local Revenue		8600-8799	94,987.00	21,511.00	-77.4%
5) TOTAL, REVENUES			6,004,135.00	2,065,344.00	-65.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,606,974.00	1,493,486.00	-73.4%
2) Instruction - Related Services	2000-2999		642,825.00	449,268.00	-30.1%
3) Pupil Services	3000-3999		130,136.00	6,665.00	-94.9%
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		275,716.00	56,046.00	-79.7%
8) Plant Services	8000-8999		124,522.00	39,118.00	-68.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,780,173.00	2,044,583.00	-69.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(776,038.00)	20,761.00	-102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(776,038.00)	20,761.00	-102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,588,327.00	812,289.00	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,588,327.00	812,289.00	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,588,327.00	812,289.00	-48.9%
2) Ending Balance, June 30 (E + F1e)			812,289.00	833,050.00	2.6%
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	812,289.00	833,050.00	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	6,111.00	6,111.00
6130	Early Education: Center-Based Reserve Account	628,349.00	649,110.00
7810	Other Restricted State	177,829.00	177,829.00
Total, Restricted Balance		812,289.00	833,050.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,783,018.00	16,648,370.00	-0.8%
3) Other State Revenue		8300-8599	3,272,264.00	3,312,138.00	1.2%
4) Other Local Revenue		8600-8799	1,094,114.00	1,239,948.00	13.3%
5) TOTAL, REVENUES			21,149,396.00	21,200,456.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,807,549.00	7,735,954.00	13.6%
3) Employee Benefits		3000-3999	4,221,259.00	4,751,455.00	12.6%
4) Books and Supplies		4000-4999	9,922,528.00	8,490,229.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	1,288,168.00	1,193,532.00	-7.3%
6) Capital Outlay		6000-6999	550,882.00	37,963.00	-93.1%
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	782,752.00	860,708.00	10.0%
9) TOTAL, EXPENDITURES			23,573,138.00	23,069,841.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,423,742.00)	(1,869,385.00)	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,418,742.00)	(1,864,385.00)	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,509,171.00	21,090,429.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,509,171.00	21,090,429.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,509,171.00	21,090,429.00	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,090,429.00	19,226,044.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	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	20,514,816.00	18,850,431.00	-8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	375,613.00	375,613.00	0.0%
Catering	0000	9780	375,613.00		
Catering	0000	9780		375,613.00	
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	20,890,429.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	200,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			21,090,429.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			21,090,429.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,751,174.00	15,661,334.00	-0.6%
Donated Food Commodities		8221	983,506.00	987,036.00	0.4%
All Other Federal Revenue		8290	48,338.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,783,018.00	16,648,370.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,034,455.00	3,128,344.00	3.1%
All Other State Revenue		8590	237,809.00	183,794.00	-22.7%
TOTAL, OTHER STATE REVENUE			3,272,264.00	3,312,138.00	1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	10,000.00	5,000.00	-50.0%
Food Service Sales		8634	21,145.00	26,018.00	23.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	782,496.00	772,119.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48,697.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	329,170.00	436,811.00	32.7%
TOTAL, OTHER LOCAL REVENUE			1,094,114.00	1,239,948.00	13.3%
TOTAL, REVENUES			21,149,396.00	21,200,456.00	0.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,704,630.00	6,506,206.00	14.1%
Classified Supervisors' and Administrators' Salaries		2300	817,153.00	936,562.00	14.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	285,766.00	293,186.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,807,549.00	7,735,954.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,688,085.00	1,913,559.00	13.4%
OASDI/Medicare/Alternative		3301-3302	550,549.00	597,719.00	8.6%
Health and Welfare Benefits		3401-3402	1,674,255.00	1,910,547.00	14.1%
Unemployment Insurance		3501-3502	3,812.00	3,868.00	1.5%
Workers' Compensation		3601-3602	202,692.00	222,409.00	9.7%
OPEB, Allocated		3701-3702	101,866.00	103,353.00	1.5%
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			4,221,259.00	4,751,455.00	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,556,280.00	1,126,498.00	-27.6%
Noncapitalized Equipment		4400	120,000.00	5,000.00	-95.8%
Food		4700	8,246,248.00	7,358,731.00	-10.8%
TOTAL, BOOKS AND SUPPLIES			9,922,528.00	8,490,229.00	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	6,000.00	-45.5%
Dues and Memberships		5300	4,500.00	3,000.00	-33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	130,025.00	144,250.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	753,150.00	676,800.00	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	1,000.00	-80.0%
Professional/Consulting Services and Operating Expenditures		5800	384,493.00	362,482.00	-5.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,288,168.00	1,193,532.00	-7.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	550,882.00	37,963.00	-93.1%
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			550,882.00	37,963.00	-93.1%
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	782,752.00	860,708.00	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			782,752.00	860,708.00	10.0%
TOTAL, EXPENDITURES			23,573,138.00	23,069,841.00	-2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000.00	5,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	5,000.00	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			5,000.00	5,000.00	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	16,783,018.00	16,648,370.00	-0.8%
3) Other State Revenue		8300-8599	3,272,264.00	3,312,138.00	1.2%
4) Other Local Revenue		8600-8799	1,094,114.00	1,239,948.00	13.3%
5) TOTAL, REVENUES			21,149,396.00	21,200,456.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,660,361.00	22,064,883.00	-2.6%
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		782,752.00	860,708.00	10.0%
8) Plant Services	8000-8999		130,025.00	144,250.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,573,138.00	23,069,841.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,423,742.00)	(1,869,385.00)	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,418,742.00)	(1,864,385.00)	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,509,171.00	21,090,429.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,509,171.00	21,090,429.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,509,171.00	21,090,429.00	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,090,429.00	19,226,044.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	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	20,514,816.00	18,850,431.00	-8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	375,613.00	375,613.00	0.0%
Catering	0000	9780	375,613.00		
Catering	0000	9780		375,613.00	
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)	8,072,803.00	6,408,418.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,502,434.00	6,502,434.00
5330	Child Nutrition: Summer Food Service Program Operations	5,401,424.00	5,401,424.00
5335	Child Nutrition: Summer Food Service Sponsor Administration	538,155.00	538,155.00
Total, Restricted Balance		20,514,816.00	18,850,431.00

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	1,027,296.00	908,000.00	-11.6%
5) TOTAL, REVENUES			1,027,296.00	908,000.00	-11.6%
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)			1,027,296.00	908,000.00	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,409,483.00	6,028,827.00	-5.9%
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			(6,409,483.00)	(6,028,827.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,382,187.00)	(5,120,827.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,369,726.00	23,987,539.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,369,726.00	23,987,539.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,369,726.00	23,987,539.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			23,987,539.00	18,866,712.00	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,987,539.00	18,866,712.00	-21.3%
Operational Expectations	0000	9780	23,987,539.00		
Operational Expectations	0000	9780		18,866,712.00	
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	23,987,539.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,987,539.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			23,987,539.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,099,800.00	908,000.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(72,504.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,027,296.00	908,000.00	-11.6%
TOTAL, REVENUES			1,027,296.00	908,000.00	-11.6%
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	5,114,768.00	6,028,827.00	17.9%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,294,715.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,409,483.00	6,028,827.00	-5.9%
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)			(6,409,483.00)	(6,028,827.00)	-5.9%

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	1,027,296.00	908,000.00	-11.6%
5) TOTAL, REVENUES			1,027,296.00	908,000.00	-11.6%
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)			1,027,296.00	908,000.00	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,409,483.00	6,028,827.00	-5.9%
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			(6,409,483.00)	(6,028,827.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,382,187.00)	(5,120,827.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,369,726.00	23,987,539.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,369,726.00	23,987,539.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,369,726.00	23,987,539.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			23,987,539.00	18,866,712.00	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	23,987,539.00	18,866,712.00	-21.3%
Operational Expectations	0000	9780	23,987,539.00		
Operational Expectations	0000	9780		18,866,712.00	
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,649,265.00	6,000,000.00	-9.8%
5) TOTAL, REVENUES			6,649,265.00	6,000,000.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	162,833.00	0.00	-100.0%
3) Employee Benefits		3000-3999	60,717.00	0.00	-100.0%
4) Books and Supplies		4000-4999	5,102,968.00	600,000.00	-88.2%
5) Services and Other Operating Expenditures		5000-5999	2,568,060.00	39,000.00	-98.5%
6) Capital Outlay		6000-6999	103,089,538.00	63,173,054.00	-38.7%
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			110,984,116.00	63,812,054.00	-42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,334,851.00)	(57,812,054.00)	-44.6%
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)			(104,334,851.00)	(57,812,054.00)	-44.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,724,131.00	61,389,280.00	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,724,131.00	61,389,280.00	-63.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,724,131.00	61,389,280.00	-63.0%
2) Ending Balance, June 30 (E + F1e)			61,389,280.00	3,577,226.00	-94.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,389,280.00	3,577,226.00	-94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,389,280.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			61,389,280.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			61,389,280.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	7,100,000.00	6,000,000.00	-15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(450,735.00)	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			6,649,265.00	6,000,000.00	-9.8%
TOTAL, REVENUES			6,649,265.00	6,000,000.00	-9.8%
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	162,833.00	0.00	-100.0%
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			162,833.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	36,241.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	18,412.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	70.00	0.00	-100.0%
Workers' Compensation		3601-3602	4,095.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,899.00	0.00	-100.0%
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			60,717.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,815,565.00	190,000.00	-93.3%
Noncapitalized Equipment		4400	2,287,403.00	410,000.00	-82.1%
TOTAL, BOOKS AND SUPPLIES			5,102,968.00	600,000.00	-88.2%
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	2,568,060.00	39,000.00	-98.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,568,060.00	39,000.00	-98.5%
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	102,275,591.00	61,269,125.00	-40.1%
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	813,947.00	1,903,929.00	133.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,089,538.00	63,173,054.00	-38.7%
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			110,984,116.00	63,812,054.00	-42.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	6,649,265.00	6,000,000.00	-9.8%
5) TOTAL, REVENUES			6,649,265.00	6,000,000.00	-9.8%
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		110,835,357.00	63,783,054.00	-42.5%
9) Other Outgo	9000-9999	Except 7600-7699	148,759.00	29,000.00	-80.5%
10) TOTAL, EXPENDITURES			110,984,116.00	63,812,054.00	-42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(104,334,851.00)	(57,812,054.00)	-44.6%
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)			(104,334,851.00)	(57,812,054.00)	-44.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,724,131.00	61,389,280.00	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,724,131.00	61,389,280.00	-63.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,724,131.00	61,389,280.00	-63.0%
2) Ending Balance, June 30 (E + F1e)			61,389,280.00	3,577,226.00	-94.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,389,280.00	3,577,226.00	-94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	61,389,280.00	3,577,226.00
Total, Restricted Balance		61,389,280.00	3,577,226.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,236,350.00	4,000,000.00	-60.9%
5) TOTAL, REVENUES			10,236,350.00	4,000,000.00	-60.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,218.00	113,774.00	-20.0%
3) Employee Benefits		3000-3999	84,115.00	75,546.00	-10.2%
4) Books and Supplies		4000-4999	80,422.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	319,337.00	189,300.00	-40.7%
6) Capital Outlay		6000-6999	15,993,085.00	3,960,000.00	-75.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,619,177.00	4,338,620.00	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,382,827.00)	(338,620.00)	-94.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,382,827.00)	(338,620.00)	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,077,491.00	17,694,664.00	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,077,491.00	17,694,664.00	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,077,491.00	17,694,664.00	-26.5%
2) Ending Balance, June 30 (E + F1e)			17,694,664.00	17,356,044.00	-1.9%
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	17,694,664.00	17,356,044.00	-1.9%
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	17,694,664.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,694,664.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,694,664.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,000,000.00	1,000,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(63,650.00)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	9,300,000.00	3,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			10,236,350.00	4,000,000.00	-60.9%
TOTAL, REVENUES			10,236,350.00	4,000,000.00	-60.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,218.00	113,774.00	-20.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,218.00	113,774.00	-20.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,458.00	30,037.00	-19.8%
OASDI/Medicare/Alternative		3301-3302	10,782.00	8,704.00	-19.3%
Health and Welfare Benefits		3401-3402	29,950.00	31,957.00	6.7%
Unemployment Insurance		3501-3502	70.00	57.00	-18.6%
Workers' Compensation		3601-3602	3,989.00	3,271.00	-18.0%
OPEB, Allocated		3701-3702	1,866.00	1,520.00	-18.5%
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			84,115.00	75,546.00	-10.2%
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	57,592.00	0.00	-100.0%
Noncapitalized Equipment		4400	22,830.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			80,422.00	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	319,337.00	189,300.00	-40.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,337.00	189,300.00	-40.7%
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	15,811,265.00	2,960,000.00	-81.3%
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	181,820.00	1,000,000.00	450.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,993,085.00	3,960,000.00	-75.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			16,619,177.00	4,338,620.00	-73.9%
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	10,236,350.00	4,000,000.00	-60.9%
5) TOTAL, REVENUES			10,236,350.00	4,000,000.00	-60.9%
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		342,348.00	323,620.00	-5.5%
8) Plant Services	8000-8999		16,276,829.00	4,015,000.00	-75.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,619,177.00	4,338,620.00	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,382,827.00)	(338,620.00)	-94.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,382,827.00)	(338,620.00)	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,077,491.00	17,694,664.00	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,077,491.00	17,694,664.00	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,077,491.00	17,694,664.00	-26.5%
2) Ending Balance, June 30 (E + F1e)			17,694,664.00	17,356,044.00	-1.9%
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	17,694,664.00	17,356,044.00	-1.9%
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
9010	Other Restricted Local	17,694,664.00	17,356,044.00
Total, Restricted Balance		17,694,664.00	17,356,044.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,957,302.00	4,300,000.00	-77.3%
4) Other Local Revenue		8600-8799	147,872.00	50,000.00	-66.2%
5) TOTAL, REVENUES			19,105,174.00	4,350,000.00	-77.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	262,251.00	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			262,251.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,842,923.00	4,350,000.00	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,675,638.00	4,300,000.00	-77.0%
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			(18,675,638.00)	(4,300,000.00)	-77.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,285.00	50,000.00	-70.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,527.00	716,812.00	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,527.00	716,812.00	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,527.00	716,812.00	30.4%
2) Ending Balance, June 30 (E + F1e)			716,812.00	766,812.00	7.0%
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	716,812.00	766,812.00	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	716,812.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			716,812.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			716,812.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	18,957,302.00	4,300,000.00	-77.3%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,957,302.00	4,300,000.00	-77.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	50,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,128.00)	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			147,872.00	50,000.00	-66.2%
TOTAL, REVENUES			19,105,174.00	4,350,000.00	-77.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	262,251.00	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			262,251.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			262,251.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,675,638.00	4,300,000.00	-77.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,675,638.00	4,300,000.00	-77.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,675,638.00)	(4,300,000.00)	-77.0%

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	18,957,302.00	4,300,000.00	-77.3%
4) Other Local Revenue		8600-8799	147,872.00	50,000.00	-66.2%
5) TOTAL, REVENUES			19,105,174.00	4,350,000.00	-77.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		262,251.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			262,251.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,842,923.00	4,350,000.00	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,675,638.00	4,300,000.00	-77.0%
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			(18,675,638.00)	(4,300,000.00)	-77.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,285.00	50,000.00	-70.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,527.00	716,812.00	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,527.00	716,812.00	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,527.00	716,812.00	30.4%
2) Ending Balance, June 30 (E + F1e)			716,812.00	766,812.00	7.0%
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	716,812.00	766,812.00	7.0%
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
7710	State School Facilities Projects	716,812.00	766,812.00
Total, Restricted Balance		716,812.00	766,812.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,529,085.00	12,255,604.00	-40.3%
5) TOTAL, REVENUES			20,529,085.00	12,255,604.00	-40.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	162,485.00	159,697.00	-1.7%
3) Employee Benefits		3000-3999	82,195.00	81,596.00	-0.7%
4) Books and Supplies		4000-4999	90,242.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,438,563.00	1,155,540.00	-19.7%
6) Capital Outlay		6000-6999	30,345,279.00	10,222,179.00	-66.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	82,174.00	82,174.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,200,938.00	11,701,186.00	-63.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,671,853.00)	554,418.00	-104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,970,353.00	4,300,000.00	-78.5%
b) Transfers Out		7600-7629	9,008,350.00	8,485,098.00	-5.8%
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			10,962,003.00	(4,185,098.00)	-138.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(709,850.00)	(3,630,680.00)	411.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,365,814.00	80,655,964.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,365,814.00	80,655,964.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,365,814.00	80,655,964.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			80,655,964.00	77,025,284.00	-4.5%
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	41,533,401.00	38,137,124.00	-8.2%
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	39,122,563.00	38,888,160.00	-0.6%
Energy Related Projects	0000	9780	5,055,408.00		
Deferred Maintenance	0000	9780	11,915,328.00		
Closed Out OPSC Project Refunds for Capital Projects	0000	9780	22,151,827.00		
Energy Related Projects	0000	9780		4,627,005.00	
Deferred Maintenance	0000	9780		8,957,828.00	
Closed Out OPSC Project Refunds for Capital Projects	0000	9780		25,303,327.00	
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	80,655,964.00		
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			80,655,964.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			80,655,964.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	17,000,000.00	10,000,000.00	-41.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	245,604.00	245,604.00	0.0%
Interest		8660	3,320,000.00	1,900,000.00	-42.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(218,186.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	181,667.00	110,000.00	-39.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,529,085.00	12,255,604.00	-40.3%
TOTAL, REVENUES			20,529,085.00	12,255,604.00	-40.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	162,485.00	159,697.00	-1.7%
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			162,485.00	159,697.00	-1.7%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,893.00	41,526.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	12,412.00	12,217.00	-1.6%
Health and Welfare Benefits		3401-3402	19,998.00	21,048.00	5.3%
Unemployment Insurance		3501-3502	81.00	80.00	-1.2%
Workers' Compensation		3601-3602	4,640.00	4,591.00	-1.1%
OPEB, Allocated		3701-3702	2,171.00	2,134.00	-1.7%
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			82,195.00	81,596.00	-0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,608.00	0.00	-100.0%
Noncapitalized Equipment		4400	59,634.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			90,242.00	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	426,974.00	200,000.00	-53.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,011,589.00	955,540.00	-5.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,438,563.00	1,155,540.00	-19.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,989,641.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,227,234.00	7,841,198.00	-70.1%
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	128,404.00	2,380,981.00	1,754.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,345,279.00	10,222,179.00	-66.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	82,174.00	82,174.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,174.00	82,174.00	0.0%
TOTAL, EXPENDITURES			32,200,938.00	11,701,186.00	-63.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	19,970,353.00	4,300,000.00	-78.5%
(a) TOTAL, INTERFUND TRANSFERS IN			19,970,353.00	4,300,000.00	-78.5%
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	9,008,350.00	8,485,098.00	-5.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,008,350.00	8,485,098.00	-5.8%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,962,003.00	(4,185,098.00)	-138.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,529,085.00	12,255,604.00	-40.3%
5) TOTAL, REVENUES			20,529,085.00	12,255,604.00	-40.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,083,764.00	11,610,512.00	-63.8%
9) Other Outgo	9000-9999	Except 7600-7699	117,174.00	90,674.00	-22.6%
10) TOTAL, EXPENDITURES			32,200,938.00	11,701,186.00	-63.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,671,853.00)	554,418.00	-104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,970,353.00	4,300,000.00	-78.5%
b) Transfers Out		7600-7629	9,008,350.00	8,485,098.00	-5.8%
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			10,962,003.00	(4,185,098.00)	-138.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(709,850.00)	(3,630,680.00)	411.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,365,814.00	80,655,964.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,365,814.00	80,655,964.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,365,814.00	80,655,964.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			80,655,964.00	77,025,284.00	-4.5%
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	41,533,401.00	38,137,124.00	-8.2%
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	39,122,563.00	38,888,160.00	-0.6%
Energy Related Projects	0000	9780	5,055,408.00		
Deferred Maintenance	0000	9780	11,915,328.00		
Closed Out OPSC Project Refunds for Capital Projects	0000	9780	22,151,827.00		
Energy Related Projects	0000	9780		4,627,005.00	
Deferred Maintenance	0000	9780		8,957,828.00	
Closed Out OPSC Project Refunds for Capital Projects	0000	9780		25,303,327.00	
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	41,533,401.00	38,137,124.00
Total, Restricted Balance		41,533,401.00	38,137,124.00

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	743,361.00	70,000.00	-90.6%
5) TOTAL, REVENUES			743,361.00	70,000.00	-90.6%
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	107,915.00	5,000.00	-95.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,915.00	5,000.00	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			635,446.00	65,000.00	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			635,446.00	65,000.00	-89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,738,424.00	2,373,870.00	36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,738,424.00	2,373,870.00	36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,738,424.00	2,373,870.00	36.6%
2) Ending Balance, June 30 (E + F1e)			2,373,870.00	2,438,870.00	2.7%
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	2,373,870.00	2,438,870.00	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,373,870.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,373,870.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,373,870.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
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	117,664.00	0.00	-100.0%
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	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,171.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	559,868.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			743,361.00	70,000.00	-90.6%
TOTAL, REVENUES			743,361.00	70,000.00	-90.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING 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	107,915.00	5,000.00	-95.4%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,915.00	5,000.00	-95.4%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
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			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		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			107,915.00	5,000.00	-95.4%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	743,361.00	70,000.00	-90.6%
5) TOTAL, REVENUES			743,361.00	70,000.00	-90.6%
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		107,915.00	5,000.00	-95.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			107,915.00	5,000.00	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			635,446.00	65,000.00	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			635,446.00	65,000.00	-89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,738,424.00	2,373,870.00	36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,738,424.00	2,373,870.00	36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,738,424.00	2,373,870.00	36.6%
2) Ending Balance, June 30 (E + F1e)			2,373,870.00	2,438,870.00	2.7%
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	2,373,870.00	2,438,870.00	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,373,870.00	2,438,870.00
Total, Restricted Balance		2,373,870.00	2,438,870.00

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	131,423,399.00	131,423,399.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,423,399.00	131,423,399.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,423,399.00	131,423,399.00	0.0%
2) Ending Balance, June 30 (E + F1e)			131,423,399.00	131,423,399.00	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	131,423,399.00	131,423,399.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			0.00	0.00	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	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 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN 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	131,423,399.00	131,423,399.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,423,399.00	131,423,399.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,423,399.00	131,423,399.00	0.0%
2) Ending Balance, June 30 (E + F1e)			131,423,399.00	131,423,399.00	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	131,423,399.00	131,423,399.00	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	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	131,423,399.00	131,423,399.00
Total, Restricted Balance		131,423,399.00	131,423,399.00

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	12,567.00	14,069.00	12.0%
4) Other Local Revenue		8600-8799	7,871,984.00	7,760,869.00	-1.4%
5) TOTAL, REVENUES			7,884,551.00	7,774,938.00	-1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	400.00	0.00	-100.0%
2) Classified Salaries		2000-2999	147,406.00	149,911.00	1.7%
3) Employee Benefits		3000-3999	2,731,778.00	2,138,555.00	-21.7%
4) Books and Supplies		4000-4999	74,411.00	63,446.00	-14.7%
5) Services and Other Operating Expenses		5000-5999	6,292,393.00	6,127,365.00	-2.6%
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			9,246,388.00	8,479,277.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,361,837.00)	(704,339.00)	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,142.00	3,659,856.00	0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,636,142.00	3,659,856.00	0.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,274,305.00	2,955,517.00	30.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,238,245.00	36,512,550.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,238,245.00	36,512,550.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,238,245.00	36,512,550.00	6.6%
2) Ending Net Position, June 30 (E + F1e)			36,512,550.00	39,468,067.00	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,273,253.00	10,772,910.00	4.9%
c) Unrestricted Net Position		9790	26,239,297.00	28,695,157.00	9.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,512,550.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
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			36,512,550.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			36,512,550.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	12,567.00	14,069.00	12.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,567.00	14,069.00	12.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,416,500.00	1,236,500.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(88,512.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,113,173.00	6,142,319.00	0.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	430,823.00	382,050.00	-11.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,871,984.00	7,760,869.00	-1.4%
TOTAL, REVENUES			7,884,551.00	7,774,938.00	-1.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	400.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			400.00	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	147,206.00	149,911.00	1.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			147,406.00	149,911.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,500.00	42,519.00	5.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,142.00	2,173.00	1.4%
Health and Welfare Benefits		3401-3402	2,599,483.00	2,066,490.00	-20.5%
Unemployment Insurance		3501-3502	75.00	75.00	0.0%
Workers' Compensation		3601-3602	4,320.00	4,310.00	-0.2%
OPEB, Allocated		3701-3702	85,258.00	22,988.00	-73.0%
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			2,731,778.00	2,138,555.00	-21.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,411.00	28,978.00	-31.7%
Noncapitalized Equipment		4400	32,000.00	34,468.00	7.7%
TOTAL, BOOKS AND SUPPLIES			74,411.00	63,446.00	-14.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	2,835,774.00	3,059,865.00	7.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,915.00	82,500.00	0.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	3,374,704.00	2,985,000.00	-11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,292,393.00	6,127,365.00	-2.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,246,388.00	8,479,277.00	-8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,636,142.00	3,659,856.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,636,142.00	3,659,856.00	0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			3,636,142.00	3,659,856.00	0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,567.00	14,069.00	12.0%
4) Other Local Revenue		8600-8799	7,871,984.00	7,760,869.00	-1.4%
5) TOTAL, REVENUES			7,884,551.00	7,774,938.00	-1.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,246,388.00	8,479,277.00	-8.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,246,388.00	8,479,277.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,361,837.00)	(704,339.00)	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,142.00	3,659,856.00	0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,636,142.00	3,659,856.00	0.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,274,305.00	2,955,517.00	30.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,238,245.00	36,512,550.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,238,245.00	36,512,550.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,238,245.00	36,512,550.00	6.6%
2) Ending Net Position, June 30 (E + F1e)			36,512,550.00	39,468,067.00	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,273,253.00	10,772,910.00	4.9%
c) Unrestricted Net Position		9790	26,239,297.00	28,695,157.00	9.4%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	10,273,253.00	10,772,910.00
Total, Restricted Net Position		10,273,253.00	10,772,910.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,969.62	16,969.62	17,606.50	16,595.18	16,595.18	17,346.58
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)	16,969.62	16,969.62	17,606.50	16,595.18	16,595.18	17,346.58
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,969.62	16,969.62	17,606.50	16,595.18	16,595.18	17,346.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	815.48	815.48	815.48	814.53	814.53	814.53
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)	815.48	815.48	815.48	814.53	814.53	814.53
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	815.48	815.48	815.48	814.53	814.53	814.53

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	168,275,325.00	301	1,858,773.00	303	166,416,552.00	305	1,714,144.00		307	164,702,408.00	309
2000 - Classified Salaries	72,608,037.00	311	2,786,910.00	313	69,821,127.00	315	408,613.00		317	69,412,514.00	319
3000 - Employee Benefits	129,122,955.00	321	6,135,140.00	323	122,987,815.00	325	897,146.00		327	122,090,669.00	329
4000 - Books, Supplies Equip Replace. (6500)	29,085,451.00	331	1,432,096.00	333	27,653,355.00	335	3,006,814.00		337	24,646,541.00	339
5000 - Services . . . & 7300 - Indirect Costs	72,241,496.00	341	774,836.00	343	71,466,660.00	345	19,659,957.00		347	51,806,703.00	349
TOTAL					458,345,509.00	365			TOTAL	432,658,835.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	135,705,190.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	17,673,673.00	380
3. STRS.	3101 & 3102	36,985,714.00	382
4. PERS.	3201 & 3202	5,440,201.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,639,516.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	28,651,960.00	385
7. Unemployment Insurance.	3501 & 3502	76,853.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,466,845.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		232,639,952.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,897,908.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		263,145.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		228,478,899.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		52.81%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.81%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.19%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	432,658,835.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,475,228.49
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	171,846,358.00	301	1,709,202.00	303	170,137,156.00	305	1,650,482.00		307	168,486,674.00	309
2000 - Classified Salaries	74,390,092.00	311	3,055,177.00	313	71,334,915.00	315	412,018.00		317	70,922,897.00	319
3000 - Employee Benefits	137,555,344.00	321	6,508,293.00	323	131,047,051.00	325	922,902.00		327	130,124,149.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,051,611.00	331	1,914,549.00	333	21,137,062.00	335	2,571,459.00		337	18,565,603.00	339
5000 - Services . . & 7300 - Indirect Costs	59,702,116.00	341	340,931.00	343	59,361,185.00	345	18,056,283.00		347	41,304,902.00	349
TOTAL					453,017,369.00	365			TOTAL	429,404,225.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	243,187,611.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	4,040,411.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	268,881.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	238,878,319.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	55.63%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.63%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	429,404,225.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	499,234,863.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	28,051,535.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	536,546.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,257,754.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,651,534.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,094,706.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,540,540.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,423,742.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				460,066,530.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17,785.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,868.09
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			424,534,080.08	23,407.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			424,534,080.08	23,407.55
B. Required effort (Line A.2 times 90%)			382,080,672.07	21,066.80
C. Current year expenditures (Line I.E and Line II.B)			460,066,530.00	25,868.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,330,208.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 361,613,037.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 12,630,939.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,616,091.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	72,150.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	70,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,586,436.04
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	574.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,976,190.84
9. Carry-Forward Adjustment (Part IV, Line F)	(3,884,858.94)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,091,331.89
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	281,662,042.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	50,671,697.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	53,489,213.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,618,862.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	529,546.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,191,835.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	526,081.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	32,811.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	51,410,140.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	53,780.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	276,877.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,487,257.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,993,256.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	465,943,398.16
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.72%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.88%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	21,976,190.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,303,450.33
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.48%) times Part III, Line B19); zero if positive	(3,884,858.94)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(3,884,858.94)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.88%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1942429.47) is applied to the current year calculation and the remainder (\$-1942429.47) is deferred to one or more future years:	4.30%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1294952.98) is applied to the current year calculation and the remainder (\$-2589905.96) is deferred to one or more future years:	4.44%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,884,858.94)

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,806,691.00		4,299,840.00	9,106,531.00
2. State Lottery Revenue	8560	3,313,441.00		1,291,189.00	4,604,630.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		8,120,132.00	0.00	5,591,029.00	13,711,161.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,661,105.00		0.00	1,661,105.00
2. Classified Salaries	2000-2999	3,308.00		0.00	3,308.00
3. Employee Benefits	3000-3999	641,889.00		0.00	641,889.00
4. Books and Supplies	4000-4999	606,183.00		2,228,389.00	2,834,572.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,402,190.00			1,402,190.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	150,385.00		0.00	150,385.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,465,060.00	0.00	2,228,389.00	6,693,449.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,655,072.00	0.00	3,362,640.00	7,017,712.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,824.00)	0.00	(2,477,991.00)				
Other Sources/Uses Detail					15,133,510.00	3,641,142.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	8,594.00	0.00	1,408,920.00	0.00				
Other Sources/Uses Detail					0.00	1,010,392.00		
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	10,603.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,230.00	0.00	275,716.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	782,752.00	0.00				
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,409,483.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,675,638.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					19,970,353.00	9,008,350.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,636,142.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	15,824.00	(15,824.00)	2,477,991.00	(2,477,991.00)	38,745,005.00	38,745,005.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(8,030.00)	0.00	(2,209,091.00)				
Other Sources/Uses Detail					15,382,092.00	3,664,856.00		
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	4,800.00	0.00	1,284,120.00	0.00				
Other Sources/Uses Detail					0.00	868,167.00		
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	8,217.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,230.00	0.00	56,046.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	860,708.00	0.00				
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,028,827.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,300,000.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,300,000.00	8,485,098.00		
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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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					3,659,856.00	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,030.00	(8,030.00)	2,209,091.00	(2,209,091.00)	23,346,948.00	23,346,948.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	16,595	
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	19,108	19,105		
Charter School				
Total ADA	19,108	19,105	0.0%	Met
Second Prior Year (2024-25)				
District Regular	18,260	18,219		
Charter School				
Total ADA	18,260	18,219	0.2%	Met
First Prior Year (2025-26)				
District Regular	17,612	17,607		
Charter School		0		
Total ADA	17,612	17,607	0.0%	Met
Budget Year (2026-27)				
District Regular	17,347			
Charter School	0			
Total ADA	17,347			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	20,020	19,583		
Charter School				
Total Enrollment	20,020	19,583	2.2%	Not Met
Second Prior Year (2024-25)				
District Regular	19,380	19,193		
Charter School				
Total Enrollment	19,380	19,193	1.0%	Met
First Prior Year (2025-26)				
District Regular	18,922	18,765		
Charter School				
Total Enrollment	18,922	18,765	0.8%	Met
Budget Year (2026-27)				
District Regular	18,215			
Charter School				
Total Enrollment	18,215			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	17,686	19,583	
Charter School		0	
Total ADA/Enrollment	17,686	19,583	90.3%
Second Prior Year (2024-25)			
District Regular	17,416	19,193	
Charter School	0		
Total ADA/Enrollment	17,416	19,193	90.7%
First Prior Year (2025-26)			
District Regular	16,970	18,765	
Charter School			
Total ADA/Enrollment	16,970	18,765	90.4%
Historical Average Ratio:			90.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.0%

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	16,595	18,215		
Charter School	0			
Total ADA/Enrollment	16,595	18,215	91.1%	Not Met
1st Subsequent Year (2027-28)				
District Regular	16,641	18,132		
Charter School				
Total ADA/Enrollment	16,641	18,132	91.8%	Not Met
2nd Subsequent Year (2028-29)				
District Regular	16,793	18,167		
Charter School				
Total ADA/Enrollment	16,793	18,167	92.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected ADA for 2026-27 through 2028-29 was reduced based on updated enrollment projections and declining attendance trends.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	17,606.50	17,346.58	16,993.58	16,793.08
b. Prior Year ADA (Funded)		17,606.50	17,346.58	16,993.58
c. Difference (Step 1a minus Step 1b)		(259.92)	(353.00)	(200.50)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.48%)	(2.03%)	(1.18%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		298,827,260.00	305,171,253.00	307,078,753.00
b1. COLA percentage		2.30%	4.31%	3.30%
b2. COLA amount (proxy for purposes of this criterion)		6,873,026.98	13,152,881.00	10,133,598.85
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	4.31%	3.30%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.82%	2.28%	2.12%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.18% to 1.82%	1.28% to 3.28%	1.12% to 3.12%

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)	81,937,858.00	81,937,858.00	81,937,858.00	81,937,858.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	301,763,095.00	308,107,088.00	310,014,588.00	316,575,404.00
District's Projected Change in LCFF Revenue:		2.10%	.62%	2.12%
LCFF Revenue Standard		-0.18% to 1.82%	1.28% to 3.28%	1.12% to 3.12%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue projections were based on updated ADA, enrollment, and UPP assumptions reflecting current district trends and estimated impacts to supplemental and concentration grant funding. Variances from the standard are primarily attributable to revised attendance assumptions and changes in projected unduplicated pupil counts.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2023-24)	242,266,084.94	274,259,625.16	88.3%		
Second Prior Year (2024-25)	252,021,770.78	285,984,788.78	88.1%		
First Prior Year (2025-26)	255,758,170.00	293,363,999.00	87.2%		
	Historical Average Ratio:		87.9%		
		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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%	

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)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	262,626,072.00	301,545,273.00	87.1%		Met
1st Subsequent Year (2027-28)	263,899,864.00	304,164,647.00	86.8%		Met
2nd Subsequent Year (2028-29)	266,177,418.00	307,944,027.00	86.4%		Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.82%	2.28%	2.12%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.18% to 10.82%	-7.72% to 12.28%	-7.88% to 12.12%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.18% to 5.82%	-2.72% to 7.28%	-2.88% to 7.12%

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)	26,037,496.00		
Budget Year (2026-27)	28,039,831.00	7.69%	Yes
1st Subsequent Year (2027-28)	23,879,367.00	(14.84%)	Yes
2nd Subsequent Year (2028-29)	23,819,418.00	(.25%)	No

Explanation:
(required if Yes)

Federal revenue projections increased in 2026-27 due primarily to the inclusion of anticipated Title I carryover revenue. The subsequent decrease in 2027-28 reflects the removal of one-time carryover funding from projections and a return to ongoing federal revenue levels.

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

First Prior Year (2025-26)	65,713,395.00		
Budget Year (2026-27)	74,282,658.00	13.04%	Yes
1st Subsequent Year (2027-28)	68,408,957.00	(7.91%)	Yes
2nd Subsequent Year (2028-29)	60,823,377.00	(11.09%)	Yes

Explanation:
(required if Yes)

Other State Revenue projections increased in 2026-27 due to one-time State Discretionary Block Grant and Learning Recovery Emergency Block Grant funding included in the budget. Projected decreases in 2027-28 and 2028-29 reflect the removal of one-time Learning Recovery funding and State Discretionary revenues from outyear projections.

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

First Prior Year (2025-26)	38,594,144.00		
Budget Year (2026-27)	39,452,679.00	2.22%	No
1st Subsequent Year (2027-28)	37,092,561.00	(5.98%)	Yes
2nd Subsequent Year (2028-29)	35,757,725.00	(3.60%)	Yes

Explanation:
(required if Yes)

Other Local Revenue projections decrease in the outyears due primarily to reduced interest income assumptions as available fund balance is projected to decline over the multi-year period.

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

First Prior Year (2025-26)	28,113,422.00		
Budget Year (2026-27)	22,263,111.00	(20.81%)	Yes
1st Subsequent Year (2027-28)	18,627,843.00	(16.33%)	Yes
2nd Subsequent Year (2028-29)	19,132,860.00	2.71%	No

Explanation:
(required if Yes)

Books and Supplies Books and Supplies expenditures decrease in the outyears due to the removal of one-time restricted carryover budgets included in 2025-26 and reduced projected restricted revenues available to support ongoing expenditures.

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

First Prior Year (2025-26)	74,719,487.00		
Budget Year (2026-27)	61,911,207.00	(17.14%)	Yes
1st Subsequent Year (2027-28)	63,563,111.00	2.67%	No
2nd Subsequent Year (2028-29)	65,475,520.00	3.01%	No

Explanation:
(required if Yes)

Services expenditures decrease from 2025-26 to 2026-27 due primarily to higher levels of one-time restricted carryover funding budgeted for services in 2025-26.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2025-26)	130,345,035.00		
Budget Year (2026-27)	141,775,168.00	8.77%	Met
1st Subsequent Year (2027-28)	129,380,885.00	(8.74%)	Not Met
2nd Subsequent Year (2028-29)	120,400,520.00	(6.94%)	Met

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

First Prior Year (2025-26)	102,832,909.00		
Budget Year (2026-27)	84,174,318.00	(18.14%)	Not Met
1st Subsequent Year (2027-28)	82,190,954.00	(2.36%)	Met
2nd Subsequent Year (2028-29)	84,608,380.00	2.94%	Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	<p>Federal revenue projections increased in 2026-27 due primarily to the inclusion of anticipated Title I carryover revenue. The subsequent decrease in 2027-28 reflects the removal of one-time carryover funding from projections and a return to ongoing federal revenue levels.</p>
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>Other State Revenue projections increased in 2026-27 due to one-time State Discretionary Block Grant and Learning Recovery Emergency Block Grant funding included in the budget. Projected decreases in 2027-28 and 2028-29 reflect the removal of one-time Learning Recovery funding and State Discretionary revenues from outyear projections.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>Other Local Revenue projections decrease in the outyears due primarily to reduced interest income assumptions as available fund balance is projected to decline over the multi-year period.</p>

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

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	<p>Books and Supplies Books and Supplies expenditures decrease in the outyears due to the removal of one-time restricted carryover budgets included in 2025-26 and reduced projected restricted revenues available to support ongoing expenditures.</p>
<p>Explanation: Services and Other Exps (linked from 6B if NOT met)</p>	<p>Services expenditures decrease from 2025-26 to 2026-27 due primarily to higher levels of one-time restricted carryover funding budgeted for services in 2025-26.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	455,729,871.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	455,729,871.00	13,671,896.13	13,671,897.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,343,725.00	13,951,283.00	14,447,319.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	14,343,725.00	13,951,283.00	14,447,319.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	478,124,138.20	465,042,724.95	481,577,277.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	478,124,138.20	465,042,724.95	481,577,277.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	24,621,633.96	283,518,819.21	N/A	Met
Second Prior Year (2024-25)	(2,702,690.91)	291,105,430.52	.9%	Met
First Prior Year (2025-26)	(12,060,732.00)	297,005,141.00	4.1%	Not Met
Budget Year (2026-27) (Information only)	(5,117,456.00)	305,210,129.00		

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)

The unrestricted deficit increased from \$2.7M to \$12.1M between 2024-25 and 2025-26 primarily due to reduced LCFF revenue resulting from declining funded ADA, increased transportation costs, and higher employee benefit expenditures, partially offset by increased interest revenue.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	40,612,235.00	51,195,446.25	N/A	Met
Second Prior Year (2024-25)	59,506,560.00	75,817,080.21	N/A	Met
First Prior Year (2025-26)	63,899,496.00	73,114,389.00	N/A	Met
Budget Year (2026-27) (Information only)	61,053,657.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	119,092,102.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,595	16,641	16,793
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

	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)	471,824,668.00	469,690,827.00	476,112,325.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	471,824,668.00	469,690,827.00	476,112,325.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	14,154,740.04	14,090,724.81	14,283,369.75
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)	14,154,740.04	14,090,724.81	14,283,369.75

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,154,741.00	14,090,725.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	14,154,741.00	14,090,725.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%
	District's Reserve Standard (Section 10B, Line 7):	14,154,740.04	14,090,724.81
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

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

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

First Prior Year (2025-26)	(44,299,774.00)			
Budget Year (2026-27)	(38,090,852.00)	(6,208,922.00)	(14.0%)	Not Met
1st Subsequent Year (2027-28)	(43,673,674.00)	5,582,822.00	14.7%	Not Met
2nd Subsequent Year (2028-29)	(44,019,000.00)	345,326.00	.8%	Met

1b. Transfers In, General Fund *

First Prior Year (2025-26)	15,133,510.00			
Budget Year (2026-27)	15,382,092.00	248,582.00	1.6%	Met
1st Subsequent Year (2027-28)	20,549,264.00	5,167,172.00	33.6%	Not Met
2nd Subsequent Year (2028-29)	18,291,411.00	(2,257,853.00)	(11.0%)	Not Met

1c. Transfers Out, General Fund *

First Prior Year (2025-26)	3,641,142.00			
Budget Year (2026-27)	3,664,856.00	23,714.00	.7%	Met
1st Subsequent Year (2027-28)	3,994,252.00	329,396.00	9.0%	Met
2nd Subsequent Year (2028-29)	4,356,587.00	362,335.00	9.1%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation:
(required if NOT met)

Contributions decreased between 2025-26 and 2026-27 primarily due to increased Special Education revenues reducing the ongoing unrestricted contribution requirement by approximately \$5.6M. Contributions increased in 2027-28 due to the removal of one-time discretionary funding transfers between Funds 03 and 06 included in 2026-27.

- 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 vary between fiscal years due to one-time transfers from Fund 17 made to support General Fund operational needs based on projected funding requirements and fiscal conditions in each respective year.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	24	Fund 51: Bond Interest & Redemption		404,205,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				31,093,639

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

CEC Energy Loan	16			1,308,784
Worker's Compensation				1,237,648
TOTAL:				437,845,071

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	52,663,826	44,358,618	45,176,197	46,143,945
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Energy Loan	82,174	82,174	82,174	82,174
Worker's Compensation				
Total Annual Payments:	52,746,000	44,440,792	45,258,371	46,226,119
Has total annual payment increased over prior year (2025-26)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

As of February 26, 2019, the Board approved effective January 1, 2013, Management/Confidential employees who meets the required qualifications may receive upon retirement, the current District paid health and welfare benefits until age 65 or the age of Medicare eligibility. There exists a group of management/confidential employees who became management/confidential after January 1, 2013, but before the adoption of revised Administrative Regulation 4317.1, who were hired with the understanding that they would receive ten (10) years of post-retirement health and welfare benefits, irrespective of the age at retirement. These management/confidential employees and those management/confidential employees hired on or before December 31, 2012 are grandfathered to receive ten (10) years of post-retirement benefits regardless of age. All other bargaining units' employees who meet the required qualifications may receive upon retirement health & welfare benefits for 5 years or until the age 65 or Medicare eligible. All retirees are responsible for any costs that exceed the benefit cap.

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

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

	Self-Insurance Fund	Governmental Fund
	22,607,459	0

4. OPEB Liabilities

a. Total OPEB liability	49,613,550.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	49,613,550.00
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	8/8/2025

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,560,316.00	3,512,730.00	3,557,390.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,492,916.00	2,661,349.00	2,777,795.00
d. Number of retirees receiving OPEB benefits	131.00	135.00	134.00

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)

Yes

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:

PSUSD joined Riverside County School Risk Management Authority effective July 1, 2016 for Worker's Compensation. PSUSD was self-insured previously, and our current cost are the prior year run off claims per our Actuarial Study on August 8, 2026. PSUSD has two current self-insured insurance programs: Vision \$285,000 and Dental \$2,316,500.

3. Self-Insurance Liabilities

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

1,237,648.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	2,601,500.00	2,731,575.00	2,868,153.00
b. Amount contributed (funded) for self-insurance programs	2,601,500.00	2,731,575.00	2,868,153.00

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	1,286.40	1,277.90	1,252.98	1,245.98

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.

--

Negotiations Settled

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

Apr 14, 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 23, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2026

4. Period covered by the agreement:

Begin Date:	Jul 01, 2026	End Date:	Jun 30, 2028
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5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	1,816,191	
Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	1,105.30	1,098.40	1,084.26	1,080.52

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:	
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5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	890,036		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	1,519,403	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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	244.63	243.55	243.55	243.55

**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

457,706		
---------	--	--

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Dr. Marcus Funchess was hired as the new Superintendent effective 7/1/25.

End of School District Budget Criteria and Standards Review



Made By: Bianca G.