

San Juan Unified School District

2026-27 BUDGET

**with 2025-26 Estimated Actuals
and Multi-year Projections**

**Presented to the Board of Education
June 09, 2026**



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Carmichael, CA 95608
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SAN JUAN UNIFIED SCHOOL DISTRICT
2026-27 ADOPTED BUDGET
TABLE OF CONTENTS

INTRODUCTION SECTION

Board of Education and Administration	5
Superintendent's Message	6
Overview and Introduction.....	7

FINANCIAL SECTION

All Funds	20
General Fund	22
Special Revenue Fund.....	27
Capital Projects Fund.....	35
Self-Insurance Fund	40
Budget Certification	41

SACS Financial Data

General Fund / County School Service Fund	44
Student Activity Special Revenue Fund	59
Charter Schools Fund	65
Special Education Pass-through Fund	72
Adult Education Fund	77
Child Development Fund	83
Cafeteria Fund.....	89
Deferred Maintenance Fund	95
Building Fund.....	100
Capital Facilities Fund.....	106
County Schools Facilities Fund	112
Bond Interest and Redemption Fund.....	118
Self-Insurance Fund	123
Average Daily Attendance	129
Cashflow	132
Workers' Compensation Certification.....	136
Current Expense Formula/Minimum Classroom Comp. - Actuals	137
Current Expense Formula/Minimum Classroom Comp. – Budget	139
Every Student Succeeds Act Maintenance of Effort.....	141
Indirect Cost Rate Worksheet	143
Lottery Report	148
Multiyear Projections (MYP – General Fund).....	149
Criteria and Standards Review	156

INFORMATION SECTION

Average Salary	189
Education Protection Account	190

Excess Reserves Substantiation.....	193
Multi-year Projections Planning Factors and Details.....	194
Staffing Standards.....	199
Glossary.....	207

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Superintendent's Message

As we enter the 2026–27 school year, San Juan Unified remains focused on aligning our resources with the priorities that matter most: supporting student success, strengthening learning environments and ensuring every student feels seen, supported and prepared for the future.

This budget reflects our continued commitment to responsible stewardship of public resources while advancing the goals outlined in our strategic plan. Every investment represents a deliberate effort to support high-quality instruction, expand equitable opportunities and strengthen the systems that serve our students, families and staff each day.

Over the past year, we have continued building momentum across the district through targeted investments in academic supports, employee development, student wellness and family engagement. At the same time, we remain mindful of ongoing financial pressures facing public education, including rising operational costs and uncertainty surrounding state and federal funding. In this environment, thoughtful planning and long-term sustainability remain essential. Our approach continues to prioritize long-term fiscal stability while minimizing impacts to the programs, services and supports that students and families rely on every day.

This work would not be possible without the continued partnership of our students, families, employees and community. Together, we are building a stronger future for San Juan Unified, one grounded in opportunity, trust and a shared commitment to ensuring every student can thrive.

In community,



Melissa Bassanelli
Superintendent of Schools



OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2024-25, estimated actuals for 2025-26, adopted budget for 2026-27 and multi-year projections for 2027-28 and 2028-29.

DISTRICT MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

We value:

- **Belonging**
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

CORE MESSAGES

- On May 14, 2026, Governor Newsom released the revised 2026-27 State Budget. The May Revision reflects improved state revenues and significant increases in Proposition 98 funding for TK-14 education, though a large portion of the increase is required to be deposited into the Proposition 98 Rainy Day Fund and is not immediately available to schools.
- The proposal includes a statutory LCFF COLA of 2.87%, plus an additional discretionary LCFF investment commonly referred to as a “Super COLA,” resulting in a total LCFF increase of 4.31%. Although a portion of the Super COLA will be offset by the estimated cost of the proposed paid pregnancy disability leave for TK-12 employees.
- The May Revision includes a significant proposed increase in special education funding, including an ongoing investment intended to increase the statewide AB 602 base rate to \$1,340 per pupil.
- The Governor also proposes a one-time Student Support and Professional Development Discretionary Block Grant, and additional one-time investments in literacy, mathematics, and educator workforce initiatives. These proposals are not included in the district’s budget unless and until they are enacted and implementation details are finalized.
- While the state budget outlook has improved, the district continues to face ongoing cost pressures, including special education growth, staffing costs, inflationary pressures, and the expiration of one-time resources.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- The district remains committed to preserving an ending fund balance sufficient to protect fiscal stability, maintain local control, and support the district’s ability to respond to future economic uncertainty.

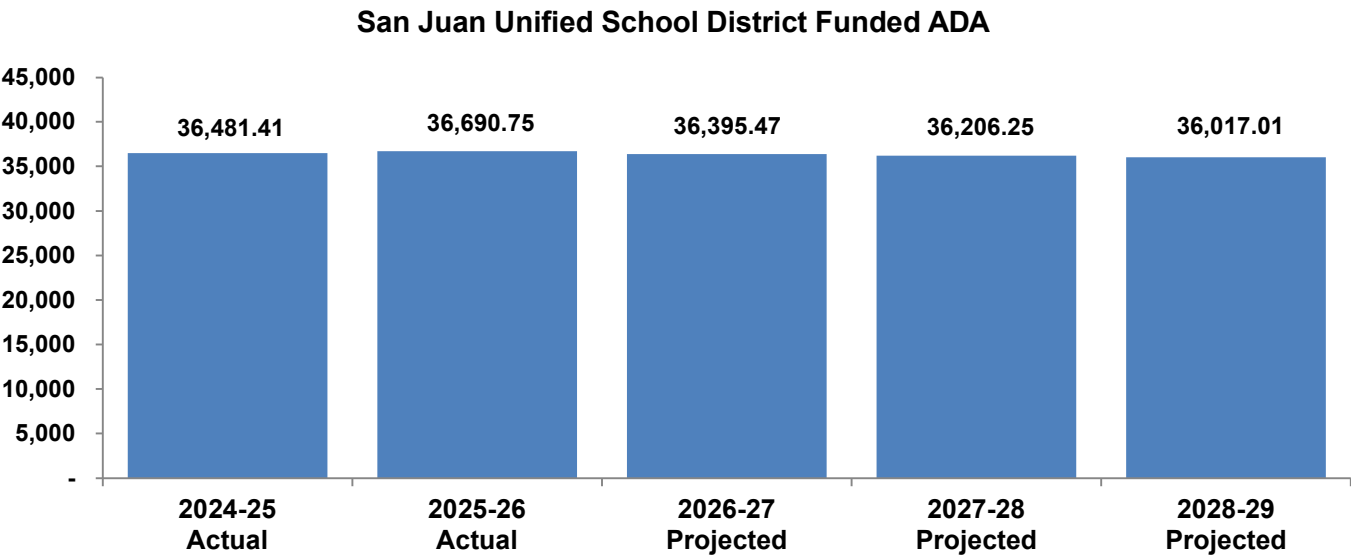
SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district’s long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- State budget risk remains elevated due to potential federal policy and funding changes.
- LEAs face revenue volatility, declining enrollment/attendance, rising pension costs, inflation, and expiring one-time funds. Each LEA must assess its own funding and program structure.
- Comprehensive planning is essential to maintain fiscal solvency and preserve educational programs.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.



2026-27 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2026-27 Base Grant Per ADA	Grade Span Adjustment	2026-27 Total Base Grant Per ADA
TK-3	\$10,698	\$1,113	\$11,811
4-6	\$10,860		\$10,860
7-8	\$11,181		\$11,181
9-12	\$12,958	\$337	\$13,295

2025-26 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrm	28,988,918	75,649,200	95,519,072	(3,106)	(19,872,978)	9,115,940
Base / Other	169,585,550	458,894,057	380,752,806	(108,704,225)	(30,562,974)	139,022,576
Total Unrestricted	198,574,468	534,543,257	476,271,878	(108,707,331)	(50,435,952)	148,138,516
Total Restricted	84,441,728	194,203,789	291,378,565	102,458,208	5,283,432	89,725,160
GENERAL FUND	283,016,195	728,747,046	767,650,443	(6,249,123)	(45,152,520)	237,863,675
ASB	2,775,109	2,400,000	2,400,000	0	0	2,775,109
Charter Schools	1,292,316	4,073,740	3,478,012	(325,500)	270,228	1,562,544
SPED (SELPA)	0	916,958	916,958	0	0	0
Adult Education	2,395,972	4,841,310	4,989,906	0	(148,596)	2,247,376
Child Development	13,236,482	27,111,413	33,031,694	4,852,694	(1,067,587)	12,168,895
Cafeteria	22,595,587	27,097,619	29,497,938	2,241,840	(158,479)	22,437,108
Deferred Maintenance	3,964,199	129,255	3,210,379	(841,911)	(3,923,035)	41,164
SPECIAL REVENUE	46,259,666	66,570,295	77,524,887	5,927,123	(5,027,469)	41,232,197
Building	60,419,983	9,617,827	185,412,815	133,079,398	(42,715,589)	17,704,394
Capital Facilities	8,678,593	1,400,000	89,250	0	1,310,750	9,989,343
County School Facilities	0	27,757,398	0	(27,757,398)	0	0
Bond Interest Redemption	96,812,359	81,363,479	89,117,333	0	(7,753,854)	89,058,505
CAPITAL PROJECTS	165,910,934	120,138,704	274,619,398	105,322,000	(49,158,693)	116,752,241
SELF INSURANCE	57,750,757	29,945,250	22,150,600	0	7,794,650	65,545,407
TOTAL	552,937,552	945,401,295	1,141,945,328	105,000,000	(91,544,032)	461,393,520

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	530,067,513	531,330,092	533,874,024	534,543,257	
Expenses					
Salaries/Benefits	441,396,789	440,442,930	437,466,885	432,277,229	
Other Expenditures	42,186,475	51,914,960	52,408,348	43,994,649	
Total Expenses	483,583,264	492,357,890	489,875,233	476,271,878	-
Other Financing	(98,932,535)	(108,355,763)	(108,733,439)	(108,707,331)	
Surplus/(Deficit)	(52,448,286)	(69,383,561)	(64,734,648)	(50,435,952)	-
Beginning Balance	179,895,951	198,574,468	198,574,468	198,574,468	
Ending Balance	127,447,665	129,190,907	133,839,820	148,138,516	-
Non-Spendable	297,094	322,603	322,603	322,603	
Commitments	19,158,206	25,063,175	27,710,975	29,285,827	
Assigned	13,314,030	10,699,414	1,613,355	7,010,179	
Reserve for Economic Uncertain	15,130,317	15,899,071	15,942,227	15,494,900	
Unassigned	79,548,019	77,206,644	88,250,660	96,025,007	

SIGNIFICANT BUDGET PLANNING FACTORS

	2026-27	2027-28	2028-29
COLA	2.87%	3.30%	3.09%
"Super" COLA	1.44%	0.00%	0.00%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.40%	26.80%	25.90%
Lottery - Unrestricted per ADA	\$190	\$190	\$190
Lottery - Restricted per ADA	\$82	\$82	\$82
Mandate Block Grant - K-8 per ADA	\$40.41	\$41.74	\$43.03
Mandate Block Grant - 9-12 per ADA	\$79.27	\$81.89	\$84.42
CA Consumer Price Index (CPI)	3.08%	2.75%	2.68%

2026-27 ADOPTED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	9,115,940 139,022,576	80,969,642 471,958,288	85,629,356 386,942,603	0 (99,286,105)	(4,659,714) (14,270,420)	4,456,226 124,752,156
Total Unrestricted	148,138,516	552,927,930	472,571,959	(99,286,105)	(18,930,134)	129,208,382
Total Restricted	89,725,160	183,843,639	300,702,055	92,102,160	(24,756,256)	64,968,904
GENERAL FUND	237,863,675	736,771,569	773,274,014	(7,183,945)	(43,686,390)	194,177,285
ASB	2,775,109	2,400,000	2,400,000	0	0	2,775,109
Charter Schools	1,562,544	3,998,020	3,615,583	(331,660)	50,777	1,613,321
SPED (SELPA)	0	1,390,919	1,390,919	0	0	0
Adult Education	2,247,376	4,888,861	5,113,627	0	(224,766)	2,022,610
Child Development	12,168,895	25,225,279	32,200,574	4,891,320	(2,083,975)	10,084,920
Cafeteria	22,437,108	27,612,214	31,147,779	2,292,625	(1,242,940)	21,194,168
Deferred Maintenance	41,164	0	0	0	0	41,164
SPECIAL REVENUE	41,232,197	65,515,293	75,868,482	6,852,285	(3,500,904)	37,731,293
Building	17,704,394	9,800,453	5,168,938	100,411,660	105,043,175	122,747,569
Capital Facilities	9,989,343	1,375,000	64,650	0	1,310,350	11,299,693
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	89,058,505	81,363,479	89,117,333	0	(7,753,854)	81,304,651
CAPITAL PROJECTS	116,752,241	92,538,932	94,350,921	100,411,660	98,599,671	215,351,911
SELF INSURANCE	65,545,407	25,095,745	23,872,147	0	1,223,598	66,769,005
TOTAL	461,393,520	919,921,539	967,365,564	100,080,000	52,635,975	514,029,494

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	552,927,930				
Expenses					
Salaries/Benefits	432,621,314				
Other Expenditures	39,950,645				
Total Expenses	472,571,959				
Other Financing	(99,286,105)				
Surplus/(Deficit)	(18,930,134)				
Beginning Balance	148,138,516				
Ending Balance	129,208,382				
Non-Spendable	322,603				
Commitments	25,598,046				
Assigned	694,414				
Reserve for Economic Uncertain	15,609,159				
Unassigned	86,984,160				

2027-2029 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2027-28 and 2028-29. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include: salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property, and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

	2027-28 Projected Budget	2028-29 Projected Budget
Revenues	569,334,293	582,742,338
Expenses		
Salaries/Benefits	438,583,125	445,513,298
Other Expenditures	50,465,334	44,083,429
Total Expenses	489,048,459	489,596,727
Other Financing	(101,289,115)	(104,658,740)
Surplus/(Deficit)	(21,003,281)	(11,513,129)
Beginning Balance	129,208,382	108,205,100
Ending Balance	108,205,100	96,691,972
Non-Spendable	322,603	322,603
Commitments	9,339,731	4,761,655
Assigned	694,414	694,414
Reserve for Economic Uncertainty	15,542,477	15,629,983
Unassigned	82,305,875	75,283,316

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Local Control Funding Formula (LCFF)

Established in 2013, California's Local Control Funding Formula (LCFF) redefined how state funding is allocated to local school districts. LCFF provides a base grant to all Local Education Agencies (LEAs), determined by Average Daily Attendance (ADA). In addition to the base grant, supplemental and concentration grants are allocated based on the unduplicated count of English learner, socioeconomically disadvantaged, and foster youth students.

Eight Areas of State Priority

LCFF outlines eight state priority areas that every school district must address through its Local Control and Accountability Plan (LCAP) to ensure a high-quality educational experience for all students. These priorities focus on three key areas:

- Conditions for Learning: Basic services, implementation of state academic standards, and course access
- Engagement: Parent engagement, student engagement, and school climate
- Pupil Outcomes: Student achievement and other performance outcomes

Local Control and Accountability Plan (LCAP)

To receive LCFF funding, each LEA must develop a Local Control and Accountability Plan (LCAP). The LCAP addresses the Eight State Priorities, incorporates input from educational partners, and outlines how services will improve outcomes for all students, with a focus on English learner, low-income, and foster youth students.

LCAP Goals

The 2024-27 LCAP is designed around four goals that are aligned to the state priority areas and required LCAP metrics. These goals include:

1. **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
2. **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
3. **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.
4. **Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70%** - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.

State and Local Metrics

California uses a combination of state and local performance indicators to measure progress toward the Eight State Priorities. These indicators are publicly reported on the California School Dashboard and within the LCAP, offering families and educators insight into district and school performance and progress.

Continuous Improvement

The LCAP is a three-year strategic plan that is revised annually using a continuous improvement process that emphasizes:

- Building on current initiatives to support consistent, high-quality learning
- Analyzing multiple data sources, including educational partner input, local and state performance data, and relevant research
- Refining strategies and actions based on what is learned to support continuous improvement

BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2025

- September 9 Board Meeting: 2024-25 Unaudited Actuals / 2025-26 Revised Budget /Financial Status Report approval
- September 15 2024-25 Unaudited Actuals / 2025-26 revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 16 Board Meeting: 2025-26 First Interim and Budget/Financial Status Report approval
Board Meeting: 2024-25 audit Report approval.

2026

- January 9 Governor presents 2026-27 State Budget
- February 10 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
- February 24 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- March 10 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions - Adoption
Board Meeting: 2025-26 Second Interim and Budget/Financial Status Report
- April - May Prioritize final LCAP recommendations
- May 14 Governor presents May Revise
- June 9 Board Meeting: Public Hearings and Presentations of the 2026-27 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 23 Board Meeting: Adoptions of the 2026-27 LCAP and Budget, including Education Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 8 Board Meeting: 2025-26 Unaudited Actuals and Approve 2026-27 Revised Budget
- September 15 2025-26 Unaudited Actuals/2026-27 Revised Budget submitted to SCOE.
Upload EPA spending plan on District website upon Board of Education approval
- December 15 Board Meeting: 2026-27 First Interim and Budget/Financial Status Report approval
Board Meeting: 2025-26 Audit Report

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FUND SUMMARIES

ALL FUNDS

Revenues by Object	20
Expenditures by Object	21

GENERAL FUND

Total	22
Unrestricted – Total.....	23
Unrestricted – Without Supplemental.....	24
Unrestricted – Supplemental Grant Only	25
Restricted	26

SPECIAL REVENUE FUND

Total	27
Associated Student Body	28
Charter Schools.....	29
Special Education Pass-through.....	30
Adult Education	31
Child Development.....	32
Cafeteria	33
Deferred Maintenance	34

CAPITAL PROJECTS FUND

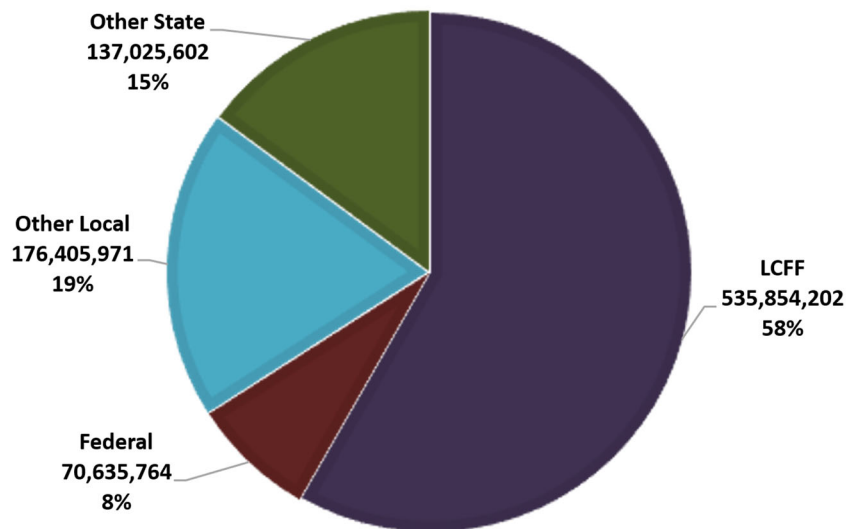
Total	35
Building.....	36
Capital Facilities	37
County Schools Facilities	38
Bond Interest and Redemption	39

SELF INSURANCE FUND

BUDGET CERTIFICATON

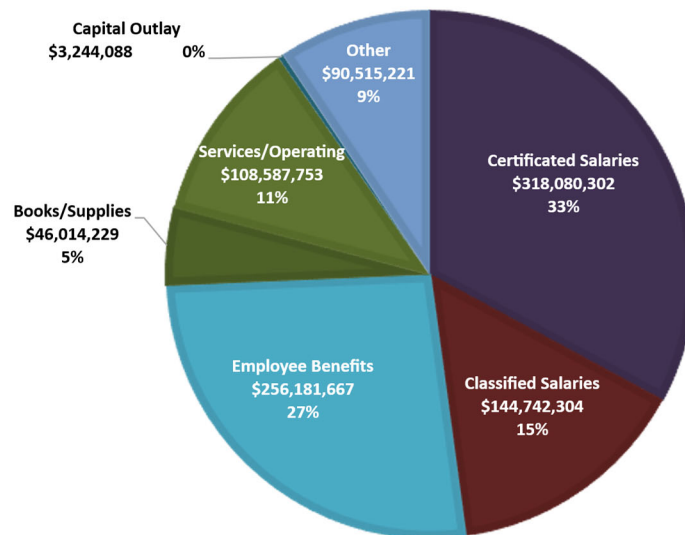
2026-27 ALL FUNDS Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	80,969,642				80,969,642
Base / Other	448,589,025		12,605,097	10,764,166	471,958,288
Total Unrestricted	529,558,667	0	12,605,097	10,764,166	552,927,930
Total Restricted	2,814,327	38,928,940	136,419,483	5,680,889	183,843,639
GENERAL FUND	532,372,994	38,928,940	149,024,580	16,445,055	736,771,569
ASB	0	0	0	2,400,000	2,400,000
Charter Schools	3,481,208	0	473,255	43,557	3,998,020
SPED (SELPA)	0	0	1,390,919	0	1,390,919
Adult Education	0	354,287	4,359,774	174,800	4,888,861
Child Development	0	14,395,347	6,822,074	4,007,858	25,225,279
Cafeteria	0	16,957,190	9,708,808	946,216	27,612,214
Deferred Maintenance	0	0	0	0	0
SPECIAL REVENUE	3,481,208	31,706,824	22,754,830	7,572,431	65,515,293
Building	0	0	1,685	9,798,768	9,800,453
Capital Facilities	0	0	0	1,375,000	1,375,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,624,876	76,738,603	81,363,479
CAPITAL PROJECTS	0	0	4,626,561	87,912,371	92,538,932
SELF INSURANCE	0	0	0	25,095,745	25,095,745
TOTAL	535,854,202	70,635,764	176,405,971	137,025,602	919,921,539



2026-27 ALL FUNDS Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/ Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	38,387,880	10,811,404	22,641,508	2,476,910	6,403,788	0	4,907,866	85,629,356
Base / Other	189,970,519	55,972,553	114,837,450	9,418,774	27,875,901	2,377,122	(13,509,716)	386,942,603
Total Unrestricted	228,358,399	66,783,957	137,478,958	11,895,684	34,279,689	2,377,122	(8,601,850)	472,571,959
Total Restricted	75,444,117	60,130,489	99,245,246	16,667,181	41,323,215	806,216	7,085,591	300,702,055
GENERAL FUND	303,802,516	126,914,446	236,724,204	28,562,865	75,602,904	3,183,338	(1,516,259)	773,274,014
ASB	0	0	0	511,447	1,888,553	0	0	2,400,000
Charter Schools	1,748,596	284,792	1,099,629	74,571	405,115	0	2,880	3,615,583
SPED (SELPA)	0	0	0	0	1,390,919	0	0	1,390,919
Adult Education	1,442,496	639,328	1,159,720	149,691	1,596,913	10,000	115,479	5,113,627
Child Development	11,086,694	6,216,165	10,734,739	1,997,844	428,262	0	1,736,870	32,200,574
Cafeteria	0	8,732,856	5,288,746	14,581,448	1,464,811	21,000	1,058,918	31,147,779
Deferred Maintenance	0	0	0	0	0	0	0	0
SPECIAL REVENUE	14,277,786	15,873,141	18,282,834	17,315,001	7,174,573	31,000	2,914,147	75,868,482
Building	0	1,481,327	793,219	109,935	2,754,707	29,750	0	5,168,938
Capital Facilities	0	0	0	0	64,650	0	0	64,650
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	89,117,333	89,117,333
CAPITAL PROJECTS	0	1,481,327	793,219	109,935	2,819,357	29,750	89,117,333	94,350,921
SELF INSURANCE	0	473,390	381,410	26,428	22,990,919	0	0	23,872,147
TOTAL	318,080,302	144,742,304	256,181,667	46,014,229	108,587,753	3,244,088	90,515,221	967,365,564



GENERAL FUND

TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components: the Unrestricted General Fund and the Restricted General Fund.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	421,540,077	436,089,263	451,403,352	463,844,460	475,555,248
LCFF Supp./Conc.	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal	53,200,022	37,973,644	38,928,940	34,341,899	34,341,899
Other State	117,348,321	151,349,477	149,024,580	152,546,881	153,125,482
Other Local	35,598,880	27,685,462	16,445,055	16,106,713	16,119,055
TOTAL REVENUES	696,004,802	728,747,046	736,771,569	749,984,000	763,966,465
EXPENSES					
Certificated Salaries	287,581,894	301,241,884	303,802,516	302,492,664	306,292,574
Classified Salaries	117,891,486	116,041,212	126,914,446	124,412,319	125,402,541
Employee Benefits	201,676,878	221,407,567	236,724,204	239,912,228	246,071,051
Books and Supplies	27,990,387	33,255,873	28,562,865	34,351,611	27,831,505
Services and Operating	84,508,144	93,322,925	75,602,904	66,221,091	67,687,178
Capital Outlay	12,661,365	3,583,657	3,183,338	3,992,868	2,458,086
Other	(872,955)	(1,202,675)	(1,516,259)	(1,486,080)	(1,514,227)
TOTAL EXPENSES	731,437,199	767,650,443	773,274,014	769,896,701	774,228,709
OTHER FINANCING¹	(8,874,374)	(6,249,123)	(7,183,945)	(7,227,163)	(7,270,440)
INCREASE/(DECREASE)	(44,306,772)	(45,152,520)	(43,686,390)	(27,139,864)	(17,532,684)
BEGINNING BALANCE	327,322,967	283,016,195	237,863,675	194,177,285	167,037,421
ENDING BALANCE	283,016,195	237,863,675	194,177,285	167,037,421	149,504,738

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	418,857,748	433,274,936	448,589,025	461,030,133	472,740,921
LCFF Supp./Conc.	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal	0	0	0	0	0
Other State	10,627,230	11,508,545	12,605,097	14,395,947	14,412,470
Other Local	22,663,894	14,110,576	10,764,166	10,764,166	10,764,166
TOTAL REVENUES	520,466,374	534,543,257	552,927,930	569,334,293	582,742,338
EXPENSES					
Certificated Salaries	200,678,686	226,997,725	228,358,399	229,817,767	232,033,037
Classified Salaries	58,587,695	68,717,603	66,783,957	67,370,682	68,052,935
Employee Benefits	114,041,513	136,561,901	137,478,958	141,394,675	145,427,326
Books and Supplies	12,307,075	11,812,098	11,895,684	19,538,859	13,604,393
Services and Operating	30,526,224	36,712,142	34,279,689	35,660,979	36,792,470
Capital Outlay	7,139,662	2,276,008	2,377,122	2,542,545	1,007,763
Other	(7,591,004)	(6,805,599)	(8,601,850)	(7,277,049)	(7,321,197)
TOTAL EXPENSES	415,689,849	476,271,878	472,571,959	489,048,459	489,596,727
OTHER FINANCING¹	(93,704,702)	(108,707,331)	(99,286,105)	(101,289,115)	(104,658,740)
INCREASE/(DECREASE)	11,071,823	(50,435,952)	(18,930,134)	(21,003,281)	(11,513,129)
BEGINNING BALANCE	187,502,645	198,574,468	148,138,516	129,208,382	108,205,100
ENDING BALANCE	198,574,468	148,138,516	129,208,382	108,205,100	96,691,972

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL/CONCENTRATION GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	418,857,748	433,274,936	448,589,025	461,030,133	472,740,921
LCFF Supp./Conc.					
Federal					
Other State	10,627,230	11,508,545	12,605,097	14,395,947	14,412,470
Other Local	22,656,002	14,110,576	10,764,166	10,764,166	10,764,166
TOTAL REVENUES	452,140,980	458,894,057	471,958,288	486,190,246	497,917,557
EXPENSES					
Certificated Salaries	174,612,134	187,823,968	189,970,519	191,084,396	192,951,066
Classified Salaries	49,458,138	53,897,154	55,972,553	56,461,975	57,046,050
Employee Benefits	98,770,885	111,587,604	114,837,450	118,036,502	121,423,981
Books and Supplies	9,344,985	9,459,103	9,418,774	17,061,949	11,127,483
Services and Operating	24,634,089	27,776,556	27,875,901	29,257,191	30,388,682
Capital Outlay	7,139,662	2,276,008	2,377,122	2,542,545	1,007,763
Other	(10,592,645)	(12,067,587)	(13,509,716)	(12,255,411)	(12,365,949)
TOTAL EXPENSES	353,367,247	380,752,806	386,942,603	402,189,148	401,579,076
OTHER FINANCING¹	(93,781,823)	(108,704,225)	(99,286,105)	(101,289,115)	(104,658,740)
INCREASE/(DECREASE)	4,991,910	(30,562,974)	(14,270,420)	(17,288,017)	(8,320,259)
BEGINNING BALANCE	164,593,640	169,585,550	139,022,576	124,752,156	107,464,139
ENDING BALANCE	169,585,550	139,022,576	124,752,156	107,464,139	99,143,880

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL/CONCENTRATION GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
Supplemental/Concentration	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal					
Other State					
Other Local	7,891				
TOTAL REVENUES	68,325,393	75,649,200	80,969,642	83,144,047	84,824,781
EXPENSES					
Certificated Salaries	26,066,552	39,173,757	38,387,880	38,733,371	39,081,971
Classified Salaries	9,129,556	14,820,449	10,811,404	10,908,707	11,006,885
Employee Benefits	15,270,629	24,974,297	22,641,508	23,358,173	24,003,345
Books and Supplies	2,962,090	2,352,995	2,476,910	2,476,910	2,476,910
Services and Operating	5,892,135	8,935,586	6,403,788	6,403,788	6,403,788
Capital Outlay					
Other	3,001,641	5,261,988	4,907,866	4,978,362	5,044,752
TOTAL EXPENSES	62,322,602	95,519,072	85,629,356	86,859,311	88,017,651
OTHER FINANCING¹	77,122	(3,106)	0	0	0
INCREASE/(DECREASE)	6,079,913	(19,872,978)	(4,659,714)	(3,715,264)	(3,192,870)
BEGINNING BALANCE	22,909,005	28,988,918	9,115,940	4,456,226	740,962
ENDING BALANCE	28,988,918	9,115,940	4,456,226	740,962	(2,451,908)

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	2,682,329	2,814,327	2,814,327	2,814,327	2,814,327
LCFF Supplemental					
Federal	53,200,022	37,973,644	38,928,940	34,341,899	34,341,899
Other State	106,721,091	139,840,932	136,419,483	138,150,934	138,713,012
Other Local	12,934,986	13,574,886	5,680,889	5,342,547	5,354,889
TOTAL REVENUES	175,538,428	194,203,789	183,843,639	180,649,707	181,224,127
EXPENSES					
Certificated Salaries	86,903,209	74,244,159	75,444,117	72,674,897	74,259,537
Classified Salaries	59,303,791	47,323,609	60,130,489	57,041,636	57,349,606
Employee Benefits	87,635,365	84,845,666	99,245,246	98,517,553	100,643,725
Books and Supplies	15,683,313	21,443,775	16,667,181	14,812,752	14,227,113
Services and Operating	53,981,920	56,610,783	41,323,215	30,560,112	30,894,708
Capital Outlay	5,521,703	1,307,649	806,216	1,450,323	1,450,323
Other	6,718,049	5,602,924	7,085,591	5,790,969	5,806,970
TOTAL EXPENSES	315,747,350	291,378,565	300,702,055	280,848,242	284,631,982
OTHER FINANCING¹	84,830,327	102,458,208	92,102,160	94,061,952	97,388,300
INCREASE/(DECREASE)	(55,378,595)	5,283,432	(24,756,256)	(6,136,583)	(6,019,555)
BEGINNING BALANCE	139,820,322	84,441,728	89,725,160	64,968,904	58,832,321
ENDING BALANCE	84,441,728	89,725,160	64,968,904	58,832,321	52,812,766

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	3,349,797	3,539,539	3,481,208	3,593,072	3,517,087
LCFF Supplemental	0	0	0	0	0
Federal	32,018,477	31,127,780	31,706,824	31,536,822	31,651,005
Other State	22,594,695	23,162,297	22,754,830	22,661,770	22,829,380
Other Local	10,118,914	8,740,679	7,572,431	7,168,968	7,178,127
Transfers In	9,647,334	7,834,605	7,884,990	7,927,487	7,990,069
TOTAL REVENUES	77,729,217	74,404,900	73,400,283	72,888,119	73,165,668
EXPENSES					
Certificated Salaries	13,961,166	14,138,723	14,277,786	14,188,137	14,304,489
Classified Salaries	14,028,716	15,074,500	15,873,141	15,860,280	15,997,553
Employee Benefits	15,465,081	17,451,177	18,282,834	18,413,964	18,950,428
Books and Supplies	13,338,887	16,082,489	17,315,001	16,679,135	16,518,784
Services and Operating	7,790,495	8,580,986	5,783,654	5,635,595	5,595,624
Capital Outlay	1,575,114	2,648,766	31,000	0	0
Other Expenses	2,945,430	3,548,246	4,305,066	4,313,778	4,393,714
Transfers Out	1,066,285	1,907,482	1,032,705	1,061,934	1,091,487
TOTAL EXPENSES	70,171,174	79,432,369	76,901,187	76,152,823	76,852,079
INCREASE/(DECREASE)	7,558,043	(5,027,469)	(3,500,904)	(3,264,704)	(3,686,411)
BEGINNING BALANCE	38,701,623	46,259,665	41,232,196	37,731,292	34,466,588
ENDING BALANCE	46,259,665	41,232,196	37,731,292	34,466,588	30,780,177

SPECIAL REVENUE FUND

Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.).

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,153,120	2,400,000	2,400,000	2,400,000	2,400,000
Transfers In					
TOTAL REVENUES	3,153,120	2,400,000	2,400,000	2,400,000	2,400,000
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	453,825	511,447	511,447	511,447	511,447
Services and Operating	2,558,277	1,888,553	1,888,553	1,888,553	1,888,553
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	3,012,102	2,400,000	2,400,000	2,400,000	2,400,000
INCREASE/(DECREASE)	141,018	0	0	0	0
BEGINNING BALANCE	2,634,090	2,775,109	2,775,109	2,775,109	2,775,109
ENDING BALANCE	2,775,109	2,775,109	2,775,109	2,775,109	2,775,109

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF	3,349,797	3,539,539	3,481,208	3,593,072	3,517,087
Federal		0	0	0	0
Other State	397,991	486,856	473,255	480,161	477,928
Other Local	84,070	47,345	43,557	37,557	37,557
Transfers In					
TOTAL REVENUES	3,831,858	4,073,740	3,998,020	4,110,790	4,032,572
EXPENSES					
Certificated Salaries	1,668,484	1,679,285	1,748,596	1,774,466	1,783,952
Classified Salaries	265,877	290,346	284,792	287,355	289,941
Employee Benefits	1,000,304	1,053,802	1,099,629	1,138,640	1,161,926
Books and Supplies	56,910	36,462	74,571	60,910	35,471
Services and Operating	417,887	412,881	405,115	412,615	392,615
Capital Outlay					
Other Expenses	8,061	5,236	2,880	4,644	406
Transfers Out	294,825	325,500	331,660	341,610	351,858
TOTAL EXPENSES	3,712,348	3,803,512	3,947,243	4,020,240	4,016,169
INCREASE/(DECREASE)	119,510	270,228	50,777	90,550	16,403
BEGINNING BALANCE	1,172,806	1,292,316	1,562,544	1,613,321	1,703,871
ENDING BALANCE	1,292,316	1,562,544	1,613,321	1,703,871	1,720,274

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	806,448	916,958	1,390,919	1,433,479	1,481,599
Other Local					
Transfers In					
TOTAL REVENUES	806,448	916,958	1,390,919	1,433,479	1,481,599
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	806,448	916,958	1,390,919	1,433,479	1,481,599
Transfers Out					
TOTAL EXPENSES	806,448	916,958	1,390,919	1,433,479	1,481,599
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves more than 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base		0	0	0	0
LCFF Supplemental		0	0	0	0
Federal	398,195	354,287	354,287	354,287	354,287
Other State	3,812,998	4,309,448	4,359,774	4,107,961	4,107,961
Other Local	194,981	177,575	174,800	174,800	174,800
Transfers In					
TOTAL REVENUES	4,406,174	4,841,310	4,888,861	4,637,048	4,637,048
EXPENSES					
Certificated Salaries	1,360,385	1,422,186	1,442,496	1,395,515	1,403,217
Classified Salaries	454,504	548,702	639,328	582,725	587,970
Employee Benefits	903,119	1,068,985	1,159,720	1,135,709	1,159,890
Books and Supplies	98,048	188,565	149,691	59,554	58,827
Services and Operating	1,542,247	1,605,336	1,596,913	1,506,813	1,477,128
Capital Outlay	15,685	44,300	10,000	0	0
Other Expenses	107,222	111,832	115,479	103,964	103,964
Transfers Out	0				
TOTAL EXPENSES	4,481,211	4,989,906	5,113,627	4,784,280	4,790,996
INCREASE/(DECREASE)	(75,037)	(148,596)	(224,766)	(147,232)	(153,948)
BEGINNING BALANCE	2,471,009	2,395,972	2,247,376	2,022,610	1,875,378
ENDING BALANCE	2,395,972	2,247,376	2,022,610	1,875,378	1,721,430

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	15,682,532	14,163,001	14,395,347	13,881,738	13,751,896
Other State	7,407,349	7,845,186	6,822,074	6,823,037	6,824,001
Other Local	5,542,344	5,103,226	4,007,858	3,581,916	3,581,932
Transfers In	5,443,877	5,592,765	5,592,365	5,592,365	5,592,365
TOTAL REVENUES	34,076,103	32,704,178	30,817,644	29,879,056	29,750,194
EXPENSES					
Certificated Salaries	10,932,296	11,037,252	11,086,694	11,018,156	11,117,320
Classified Salaries	5,959,622	6,102,926	6,216,165	6,184,220	6,239,880
Employee Benefits	9,267,187	10,365,109	10,734,739	10,662,624	10,931,571
Books and Supplies	547,397	1,058,712	1,997,844	1,278,642	1,144,457
Services and Operating	2,208,837	2,879,379	428,262	362,803	372,517
Capital Outlay					
Other Expenses	1,325,132	1,588,316	1,736,870	1,709,042	1,727,231
Transfers Out	771,460	740,071	701,045	720,324	739,629
TOTAL EXPENSES	31,011,931	33,771,765	32,901,619	31,935,811	32,272,605
INCREASE/(DECREASE)	3,064,172	(1,067,587)	(2,083,975)	(2,056,755)	(2,522,411)
BEGINNING BALANCE	10,172,310	13,236,482	12,168,895	10,084,920	8,028,165
ENDING BALANCE	13,236,482	12,168,895	10,084,920	8,028,165	5,505,754

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 7,500 breakfasts and 18,500 lunches each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principal revenues in this fund are federal and state child nutrition programs and vended meals and snacks.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	15,937,750	16,610,492	16,957,190	17,300,797	17,544,822
Other State	10,169,908	9,603,849	9,708,808	9,817,132	9,937,891
Other Local	960,372	883,278	946,216	974,695	983,838
Transfers In	2,203,457	2,241,840	2,292,625	2,335,122	2,397,704
TOTAL REVENUES	29,271,487	29,339,459	29,904,839	30,427,746	30,864,255
EXPENSES					
Certificated Salaries					
Classified Salaries	7,346,183	8,116,273	8,732,856	8,805,980	8,879,762
Employee Benefits	4,294,150	4,960,935	5,288,746	5,476,991	5,697,041
Books and Supplies	12,182,707	14,206,448	14,581,448	14,768,582	14,768,582
Services and Operating	966,775	1,249,511	1,464,811	1,464,811	1,464,811
Capital Outlay	0	38,867	21,000	0	0
Other Expenses	698,568	925,904	1,058,918	1,062,649	1,080,514
Transfers Out					
TOTAL EXPENSES	25,488,382	29,497,938	31,147,779	31,579,013	31,890,710
INCREASE/(DECREASE)	3,783,105	(158,479)	(1,242,940)	(1,151,267)	(1,026,455)
BEGINNING BALANCE	18,812,482	22,595,587	22,437,108	21,194,168	20,042,901
ENDING BALANCE	22,595,587	22,437,108	21,194,168	20,042,901	19,016,446

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	184,026	129,255	0	0	0
Transfers In	2,000,000	0	0	0	0
TOTAL REVENUES	2,184,026	129,255	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries	2,530	16,253	0	0	0
Employee Benefits	320	2,346	0	0	0
Books and Supplies		80,855	0	0	0
Services and Operating	96,473	545,326	0	0	0
Capital Outlay	1,559,429	2,565,599	0	0	0
Other Expenses					
Transfers Out		841,911			
TOTAL EXPENSES	1,658,752	4,052,290	0	0	0
INCREASE/(DECREASE)	525,275	(3,923,035)	0	0	0
BEGINNING BALANCE	3,438,925	3,964,199	41,164	41,164	41,164
ENDING BALANCE	3,964,199	41,164	41,164	41,164	41,164

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	26,571,546	32,383,880	4,626,561	4,626,561	4,626,561
Other Local	120,737,840	87,754,824	87,912,371	87,731,871	87,730,371
Transfers In	26,200,914	149,121,592	144,188,777	331,660	331,660
TOTAL REVENUES	173,510,300	269,260,296	236,727,709	92,690,092	92,688,592
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,321,309	1,282,986	1,481,327	1,361,442	1,355,315
Employee Benefits	658,395	620,152	793,219	786,230	788,391
Books and Supplies	112,164	144,146	109,935	0	0
Services and Operating	365,465	(926,074)	2,819,357	40,800,931	20,800,931
Capital Outlay	95,107,037	184,380,854	29,750	0	0
Other Expenses	98,836,485	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	25,907,589	43,799,592	43,777,117	0	0
TOTAL EXPENSES	222,308,443	318,418,989	138,128,038	132,065,936	112,061,970
INCREASE/(DECREASE)	(48,798,143)	(49,158,693)	98,599,671	(39,375,844)	(19,373,378)
BEGINNING BALANCE	214,709,078	165,910,934	116,752,241	215,351,912	175,976,068
ENDING BALANCE	165,910,934	116,752,241	215,351,912	175,976,068	156,602,690

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), N (2012), and P (2016). It may not be used for any other purpose.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	2,621	1,606	1,685	1,685	1,685
Other Local	11,665,003	9,616,221	9,798,768	9,793,268	9,791,768
Transfers In	26,200,914	149,121,592	144,188,777	331,660	331,660
TOTAL REVENUES	37,868,538	158,739,419	153,989,230	10,126,613	10,125,113
EXPENSES					
Certificated Salaries					
Classified Salaries	1,321,309	1,282,986	1,481,327	1,361,442	1,355,315
Employee Benefits	658,395	620,152	793,219	786,230	788,391
Books and Supplies	112,164	144,146	109,935	0	0
Services and Operating	301,618	(1,015,324)	2,754,707	40,725,931	20,725,931
Capital Outlay	95,107,037	184,380,854	29,750		
Other Expenses	0	0	0	0	0
Transfers Out	0	16,042,194	43,777,117		
TOTAL EXPENSES	97,500,523	201,455,008	48,946,055	42,873,603	22,869,637
INCREASE/(DECREASE)	(59,631,984)	(42,715,589)	105,043,175	(32,746,990)	(12,744,524)
BEGINNING BALANCE	120,051,967	60,419,983	17,704,394	122,747,568	90,000,578
ENDING BALANCE	60,419,983	17,704,394	122,747,568	90,000,578	77,256,054

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,596,457	1,400,000	1,375,000	1,200,000	1,200,000
Transfers In					
TOTAL REVENUES	2,596,457	1,400,000	1,375,000	1,200,000	1,200,000
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating	63,847	89,250	64,650	75,000	75,000
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	63,847	89,250	64,650	75,000	75,000
INCREASE/(DECREASE)	2,532,609	1,310,750	1,310,350	1,125,000	1,125,000
BEGINNING BALANCE	6,145,984	8,678,593	9,989,343	11,299,693	12,424,693
ENDING BALANCE	8,678,593	9,989,343	11,299,693	12,424,693	13,549,693

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	25,907,589	27,757,398			
Other Local					
Transfers In					
TOTAL REVENUES	25,907,589	27,757,398	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	25,907,589	27,757,398			
TOTAL EXPENSES	25,907,589	27,757,398	0	0	0
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	661,336	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	106,476,380	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
TOTAL REVENUES	107,137,717	81,363,479	81,363,479	81,363,479	81,363,479
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	98,836,485	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out					
TOTAL EXPENSES	98,836,485	89,117,333	89,117,333	89,117,333	89,117,333
INCREASE/(DECREASE)	8,301,232	(7,753,854)	(7,753,854)	(7,753,854)	(7,753,854)
BEGINNING BALANCE	88,511,127	96,812,359	89,058,505	81,304,651	73,550,797
ENDING BALANCE	96,812,360	89,058,505	81,304,651	73,550,797	65,796,943

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	30,595,742	29,945,250	25,095,745	24,769,502	24,944,872
Transfers In					
TOTAL REVENUES	30,595,742	29,945,250	25,095,745	24,769,502	24,944,872
EXPENSES					
Certificated Salaries					
Classified Salaries	444,192	456,580	473,390	477,651	481,950
Employee Benefits	370,448	367,969	381,410	389,870	398,586
Books and Supplies	10,497	26,428	26,428	25,000	25,000
Services and Operating	22,820,494	21,299,623	22,990,919	23,485,558	23,985,525
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	23,645,631	22,150,600	23,872,147	24,378,079	24,891,061
OTHER FINANCING¹	0	0			0
INCREASE/(DECREASE)	6,950,111	7,794,650	1,223,598	391,423	53,811
BEGINNING BALANCE	50,800,646	57,750,757	65,545,407	66,769,005	67,160,427
ENDING BALANCE	57,750,757	65,545,407	66,769,005	67,160,427	67,214,239

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: San Juan Unified School District, 3738 Walnut Ave,
Carmichael, CA

Date: June 5, 2026

Adoption Date: June 23, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: District Office Board Room. 3738
Walnut Ave, Carmichael, CA

Date: June 9, 2026

Time: 6:30-9:30 pm

Contact person for additional information on the budget reports:

Name: Laura Lilley

Title: Director of Fiscal Services

Telephone: 916.971.7286

E-mail: laura.lilley@sanjuan.edu

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
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
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
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:		
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?		
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

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

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	

Description			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		508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue	8100-8299		0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
3) Other State Revenue	8300-8599		11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
4) Other Local Revenue	8600-8799		14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
5) TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		226,997,725.00	74,244,159.00	301,241,884.00	228,358,399.00	75,444,117.00	303,802,516.00	0.9%
2) Classified Salaries	2000-2999		68,717,603.00	47,323,609.00	116,041,212.00	66,783,957.00	60,130,489.00	126,914,446.00	9.4%
3) Employee Benefits	3000-3999		136,561,901.00	84,845,666.00	221,407,567.00	137,478,958.00	99,245,246.00	236,724,204.00	6.9%
4) Books and Supplies	4000-4999		11,812,098.00	21,443,775.00	33,255,873.00	11,895,684.00	16,667,181.00	28,562,865.00	-14.1%
5) Services and Other Operating Expenditures	5000-5999		36,712,142.00	56,610,783.00	93,322,925.00	34,279,689.00	41,323,215.00	75,602,904.00	-19.0%
6) Capital Outlay	6000-6999		2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,119,108.00)	5,487,820.00	(2,631,288.00)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	10.7%
9) TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			58,271,379.00	(97,174,776.00)	(38,903,397.00)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	-6.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
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		(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(50,435,952.00)	5,283,432.00	(45,152,520.00)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	-3.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			148,138,516.00	89,725,160.00	237,863,676.00	129,208,382.00	64,988,904.00	194,177,286.00	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	50,592.88	0.00	50,592.88	117,603.00	0.00	117,603.00	132.4%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,725,160.00	89,725,160.00	0.00	64,988,904.00	64,988,904.00	-27.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	8,676,267.00		8,676,267.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	5,215,593.00		5,215,593.00			0.00	
Instructional Materials	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760	5,393,967.00		5,393,967.00			0.00	
Bus Replacement Plan	0000	9760			0.00	6,299,145.00		6,299,145.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	5,215,593.00		5,215,593.00	
Instructional Materials	0000	9760			0.00	9,627,082.00		9,627,082.00	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			0.00	4,456,226.00		4,456,226.00	
d) Assigned									
Other Assignments		9780	7,010,179.00	0.00	7,010,179.00	694,414.00	0.00	694,414.00	-90.1%
Additional Unspent Supplemental and Concentration Grants	0000	9780	3,721,973.00		3,721,973.00			0.00	
Textbook Adoption	0000	9780	2,360,344.00		2,360,344.00			0.00	
Excess Bus Replacement Plan	0000	9780	233,448.00		233,448.00			0.00	
ERP Implementation	0000	9780	694,414.00		694,414.00			0.00	
ERP Implementation	0000	9780			0.00	694,414.00		694,414.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,494,900.00	0.00	15,494,900.00	15,609,159.00	0.00	15,609,159.00	0.7%
Unassigned/Unappropriated Amount		9790	93,366,905.92	0.00	93,366,905.92	86,984,160.00	0.00	86,984,160.00	-6.8%

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	181,254,646.74	(10,937,740.67)	170,316,906.07				
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	205,000.00	0.00	205,000.00				
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	4,327,560.42	4,126,963.70	8,454,524.12				
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	50,592.88	0.00	50,592.88				
7) Prepaid Expenditures		9330	2,725,111.20	0.00	2,725,111.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			188,562,911.24	(6,810,776.97)	181,752,134.27				
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	35,742,466.57	196,428.28	35,938,894.85				
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	1,812,703.86	1,812,703.86				
6) TOTAL, LIABILITIES			35,742,466.57	2,009,132.14	37,751,598.71				
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)			152,820,444.67	(8,819,909.11)	144,000,535.56				
LCFF SOURCES									

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)	
Principal Apportionment									
State Aid - Current Year		8011	296,579,734.00	0.00	296,579,734.00	315,442,688.00	0.00	315,442,688.00	6.4%
Education Protection Account State Aid - Current Year		8012	97,049,930.00	0.00	97,049,930.00	99,031,725.00	0.00	99,031,725.00	2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	771,970.00	0.00	771,970.00	771,970.00	0.00	771,970.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	124,083,757.00	0.00	124,083,757.00	124,083,757.00	0.00	124,083,757.00	0.0%
Unsecured Roll Taxes		8042	4,274,261.00	0.00	4,274,261.00	4,274,261.00	0.00	4,274,261.00	0.0%
Prior Years' Taxes		8043	1,009,178.00	0.00	1,009,178.00	1,009,178.00	0.00	1,009,178.00	0.0%
Supplemental Taxes		8044	3,135,028.00	0.00	3,135,028.00	3,135,028.00	0.00	3,135,028.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,757,832.00	0.00	21,757,832.00	21,757,832.00	0.00	21,757,832.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	320,412.00	0.00	320,412.00	320,412.00	0.00	320,412.00	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			548,982,102.00	0.00	548,982,102.00	569,826,851.00	0.00	569,826,851.00	3.8%
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	(40,057,966.00)	0.00	(40,057,966.00)	(40,268,184.00)	0.00	(40,268,184.00)	0.5%
Property Taxes Transfers		8097	0.00	2,814,327.00	2,814,327.00	0.00	2,814,327.00	2,814,327.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,080,474.00	10,080,474.00	0.00	10,080,474.00	10,080,474.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,084,720.00	1,084,720.00	0.00	1,084,720.00	1,084,720.00	0.0%
Child Nutrition Programs		8220	0.00	1,752,332.00	1,752,332.00	0.00	1,861,281.00	1,861,281.00	6.2%

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)	
Donated Food Commodities		8221	0.00	0.00	0.00		0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00		0.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00		0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,165,742.00	18,165,742.00		18,463,854.00	18,463,854.00	1.6%
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		2,315,047.00	2,315,047.00		1,953,123.00	1,953,123.00	-15.6%
Title III, Immigrant Student Program	4201	8290		388,127.00	388,127.00		360,000.00	360,000.00	-7.2%
Title III, English Learner Program	4203	8290		786,442.00	786,442.00		1,063,543.00	1,063,543.00	35.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290							
Other Every Student Succeeds Act		8290		2,849,792.00	2,849,792.00		3,084,008.00	3,084,008.00	8.2%
Career and Technical Education		8290		453,170.00	453,170.00		536,424.00	536,424.00	18.4%
All Other Federal Revenue	3500-3599 All Other	8290	0.00	97,798.00	97,798.00	0.00	441,513.00	441,513.00	351.5%
TOTAL, FEDERAL REVENUE			0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311							
Prior Years	6500	8319		725,680.00	725,680.00		0.00	0.00	-100.0%
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	(29,782.00)	(29,782.00)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,841,046.00	0.00	1,841,046.00	1,892,758.00	0.00	1,892,758.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	7,070,496.00	2,974,700.00	10,045,196.00	7,078,246.00	3,117,116.00	10,195,362.00	1.5%
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									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		33,246,888.00	33,246,888.00		33,246,888.00	33,246,888.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,028,649.00	4,028,649.00		3,989,029.00	3,989,029.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		151,298.00	151,298.00		0.00	0.00	-100.0%
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		2,127,604.00	2,127,604.00		1,910,025.00	1,910,025.00	-10.2%
Arts and Music in Schools (Prop 28)	6770	8590		6,935,277.00	6,935,277.00		6,935,277.00	6,935,277.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,597,003.00	54,644,028.00	57,241,031.00	3,634,093.00	36,356,348.00	39,990,441.00	-30.1%
TOTAL, OTHER STATE REVENUE			11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,500,000.00	0.00	9,500,000.00	7,000,000.00	0.00	7,000,000.00	-26.3%

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)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,543,915.00	117,885.00	1,661,800.00	1,543,915.00	117,885.00	1,661,800.00	0.0%
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	930,248.00	930,248.00	0.00	967,500.00	967,500.00	4.0%
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	3,066,661.00	11,809,836.00	14,876,497.00	2,220,251.00	3,878,587.00	6,098,838.00	-59.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		716,917.00	716,917.00		716,917.00	716,917.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	185,001,692.00	52,123,208.00	237,124,900.00	186,719,367.00	54,878,462.00	241,597,829.00	1.9%
Certificated Pupil Support Salaries		1200	13,342,982.00	8,768,372.00	22,111,354.00	13,081,229.00	8,470,025.00	21,551,254.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	22,155,659.00	6,493,266.00	28,648,925.00	22,363,518.00	6,367,078.00	28,730,596.00	0.3%
Other Certificated Salaries		1900	6,497,392.00	6,859,313.00	13,356,705.00	6,194,285.00	5,728,552.00	11,922,837.00	-10.7%
TOTAL, CERTIFICATED SALARIES			226,997,725.00	74,244,159.00	301,241,884.00	228,358,399.00	75,444,117.00	303,802,516.00	0.9%
CLASSIFIED SALARIES									

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)	
Classified Instructional Salaries		2100	10,097,850.00	19,037,512.00	29,135,362.00	6,211,911.00	28,409,602.00	34,621,513.00	18.8%
Classified Support Salaries		2200	26,443,699.00	16,625,233.00	43,068,932.00	28,700,939.00	19,755,637.00	48,456,576.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	7,673,321.00	5,151,386.00	12,824,707.00	7,282,266.00	5,867,027.00	13,149,293.00	2.5%
Clerical, Technical and Office Salaries		2400	21,889,285.00	2,832,689.00	24,721,954.00	22,273,024.00	2,687,845.00	24,960,869.00	1.0%
Other Classified Salaries		2900	2,613,468.00	3,676,789.00	6,290,257.00	2,315,817.00	3,410,378.00	5,726,195.00	-9.0%
TOTAL, CLASSIFIED SALARIES			68,717,603.00	47,323,609.00	116,041,212.00	66,783,957.00	60,130,489.00	126,914,446.00	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	41,715,862.00	37,682,090.00	79,397,952.00	42,475,078.00	39,555,407.00	82,030,485.00	3.3%
PERS		3201-3202	18,413,695.00	12,991,829.00	31,405,524.00	17,721,877.00	16,568,863.00	34,290,740.00	9.2%
OASDI/Medicare/Alternative		3301-3302	8,680,650.00	4,763,598.00	13,444,248.00	8,569,701.00	5,825,417.00	14,395,118.00	7.1%
Health and Welfare Benefits		3401-3402	51,686,208.00	22,623,047.00	74,309,255.00	55,308,997.00	30,734,918.00	86,043,915.00	15.8%
Unemployment Insurance		3501-3502	144,645.00	58,356.00	203,001.00	144,351.00	65,808.00	210,159.00	3.5%
Workers' Compensation		3601-3602	5,296,157.00	2,154,949.00	7,451,106.00	5,288,869.00	2,410,559.00	7,699,428.00	3.3%
OPEB, Allocated		3701-3702	6,110,780.00	2,838,682.00	8,949,462.00	3,931,772.00	2,192,614.00	6,124,386.00	-31.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,513,904.00	1,733,115.00	6,247,019.00	4,038,313.00	1,891,660.00	5,929,973.00	-5.1%
TOTAL, EMPLOYEE BENEFITS			136,561,901.00	84,845,666.00	221,407,567.00	137,478,958.00	99,245,246.00	236,724,204.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,733,734.00	8,733,734.00	2,322,316.00	2,217,903.00	4,540,219.00	-48.0%
Books and Other Reference Materials		4200	444,038.00	646,024.00	1,090,062.00	473,108.00	363,819.00	836,927.00	-23.2%
Materials and Supplies		4300	9,300,075.00	8,347,710.00	17,647,785.00	7,459,075.00	11,048,501.00	18,507,576.00	4.9%
Noncapitalized Equipment		4400	2,067,985.00	3,716,307.00	5,784,292.00	1,641,185.00	3,036,958.00	4,678,143.00	-19.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,812,098.00	21,443,775.00	33,255,873.00	11,895,684.00	16,667,181.00	28,562,865.00	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,252,401.00	40,252,401.00	0.00	29,450,325.00	29,450,325.00	-26.8%
Travel and Conferences		5200	1,019,177.00	883,588.00	1,902,765.00	1,069,871.00	637,364.00	1,707,235.00	-10.3%
Dues and Memberships		5300	323,543.00	115,933.00	439,476.00	331,513.00	29,878.00	361,391.00	-17.8%
Insurance		5400 - 5499	6,147,971.00	0.00	6,147,971.00	6,868,392.00	0.00	6,868,392.00	11.7%
Operations and Housekeeping Services		5500	11,035,244.00	0.00	11,035,244.00	10,904,314.00	0.00	10,904,314.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,290,929.00	773,322.00	2,064,251.00	1,337,285.00	557,967.00	1,895,252.00	-8.2%
Transfers of Direct Costs		5710	(2,796,895.00)	2,796,895.00	0.00	(2,596,346.00)	2,596,346.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,540,198.00)	(1,183,160.00)	(2,723,358.00)	(1,580,710.00)	(3,146,721.00)	(4,727,431.00)	73.6%

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)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	19,599,349.00	12,757,390.00	32,356,739.00	16,299,157.00	11,010,468.00	27,309,625.00	-15.6%
Communications		5900	1,633,022.00	214,414.00	1,847,436.00	1,646,213.00	187,588.00	1,833,801.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,712,142.00	56,610,783.00	93,322,925.00	34,279,689.00	41,323,215.00	75,602,904.00	-19.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	115,104.00	115,104.00	0.00	115,104.00	115,104.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,313,509.00	0.00	1,313,509.00	1,282,784.00	0.00	1,282,784.00	-2.3%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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)			1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,487,820.00)	5,487,820.00	0.00	(6,970,487.00)	6,970,487.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,631,288.00)	0.00	(2,631,288.00)	(2,914,147.00)	0.00	(2,914,147.00)	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,119,108.00)	5,487,820.00	(2,631,288.00)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	10.7%
TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	400.00	400.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,625.00	7,069,509.00	7,094,134.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
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%

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)	
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	(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	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			(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%

Description			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	508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
3) Other State Revenue		8300-8599	11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
4) Other Local Revenue		8600-8799	14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
5) TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		286,599,181.00	180,588,955.00	467,188,136.00	284,337,863.00	189,342,361.00	473,680,224.00	1.4%
2) Instruction - Related Services	2000-2999		70,228,032.00	42,085,215.00	112,313,247.00	69,141,300.00	41,858,030.00	110,999,330.00	-1.2%
3) Pupil Services	3000-3999		42,314,003.00	35,040,529.00	77,354,532.00	42,869,092.00	32,176,393.00	75,045,485.00	-3.0%
4) Ancillary Services	4000-4999		4,875,984.00	2,226,535.00	7,102,519.00	4,276,832.00	3,270,355.00	7,547,187.00	6.3%
5) Community Services	5000-5999		0.00	10,864.00	10,864.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		31,906,921.00	8,770,105.00	40,677,026.00	30,666,932.00	10,201,151.00	40,868,083.00	0.5%
8) Plant Services	8000-8999		39,034,248.00	22,541,258.00	61,575,506.00	39,997,156.00	23,738,661.00	63,735,817.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
10) TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			58,271,379.00	(97,174,776.00)	(38,903,397.00)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	-6.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
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	(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(50,435,952.00)	5,283,432.00	(45,152,520.00)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	-3.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%

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)	
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)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			148,138,516.00	89,725,160.00	237,863,676.00	129,208,382.00	64,988,904.00	194,177,286.00	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	50,592.88	0.00	50,592.88	117,603.00	0.00	117,603.00	132.4%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,725,160.00	89,725,160.00	0.00	64,988,904.00	64,968,904.00	-27.6%
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	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	8,676,267.00		8,676,267.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	5,215,593.00		5,215,593.00			0.00	
Instructional Materials	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760	5,393,967.00		5,393,967.00			0.00	
Bus Replacement Plan	0000	9760			0.00	6,299,145.00		6,299,145.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	5,215,593.00		5,215,593.00	
Instructional Materials	0000	9760			0.00	9,627,082.00		9,627,082.00	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			0.00	4,456,226.00		4,456,226.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,010,179.00	0.00	7,010,179.00	694,414.00	0.00	694,414.00	-90.1%
Additional Unspent Supplemental and Concentration Grants	0000	9780	3,721,973.00		3,721,973.00			0.00	
Textbook Adoption	0000	9780	2,360,344.00		2,360,344.00			0.00	
Excess Bus Replacement Plan	0000	9780	233,448.00		233,448.00			0.00	
ERP Implementation	0000	9780	694,414.00		694,414.00			0.00	
ERP Implementation	0000	9780			0.00	694,414.00		694,414.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,494,900.00	0.00	15,494,900.00	15,609,159.00	0.00	15,609,159.00	0.7%

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)	
Unassigned/Unappropriated Amount		9790	93,366,905.92	0.00	93,366,905.92	86,984,160.00	0.00	86,984,160.00	-6.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2800	Expanded Learning Opportunities Program	28,721,461.00	24,220,334.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	404,211.00	693,912.00
6019	Student Support and Professional Development Discretionary Block Grant	10,427,533.00	29,535.00
6211	Literacy Coaches and Reading Specialists Grant Program	651,064.00	2.00
6300	Lottery: Instructional Materials	1.00	664,214.00
6318	Antibias Education Grant	10,620.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,432,811.00	7,432,811.00
7085	Learning Communities for School Success Program	227,376.00	1.00
7311	Classified School Employee Professional Development Block Grant	181,248.00	1.00
7399	LCFF Equity Multiplier	8,522,768.00	3,762,114.00
7435	Learning Recovery Emergency Block Grant	2,083,519.00	0.00
7810	Other Restricted State	391,944.00	183,266.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,684,973.00	9,805,971.00
9010	Other Restricted Local	21,985,631.00	18,176,743.00
Total, Restricted Balance		89,725,160.00	64,968,904.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	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	511,447.00	511,447.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,888,553.00	1,888,553.00	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			2,400,000.00	2,400,000.00	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	2,775,108.00	2,775,604.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.00	2,775,604.00	0.0%
d) Other Restatements		9795	496.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,604.00	2,775,604.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,775,604.00	2,775,604.00	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	2,775,109.00	2,775,109.00	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	495.00	495.00	0.0%
Reserve for Fair Market Value Cash	0000	9780		495.00	
Reserve for Fair Market Value Cash	0000	9780	495.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	240,601.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
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			2,774,612.94		
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)			2,774,612.94		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	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	1,349,551.00	1,349,551.00	0.0%
TOTAL, REVENUES			2,400,000.00	2,400,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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					
Materials and Supplies		4300	466,239.00	466,239.00	0.0%
Noncapitalized Equipment		4400	45,208.00	45,208.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,447.00	511,447.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	62,390.00	62,390.00	0.0%
Insurance		5400-5450	259.00	259.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259.00	259.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,645.00	1,825,645.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,888,553.00	1,888,553.00	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			2,400,000.00	2,400,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	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		2,400,000.00	2,400,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	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	2,775,108.00	2,775,604.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.00	2,775,604.00	0.0%
d) Other Restatements		9795	496.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,604.00	2,775,604.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,775,604.00	2,775,604.00	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	2,775,109.00	2,775,109.00	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	495.00	495.00	0.0%
Reserve for Fair Market Value Cash	0000	9780		495.00	
Reserve for Fair Market Value Cash	0000	9780	495.00		
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
8210	Student Activity Funds	2,775,109.00	2,775,109.00
Total, Restricted Balance		2,775,109.00	2,775,109.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,539.00	3,481,208.00	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,856.00	473,255.00	-2.8%
4) Other Local Revenue		8600-8799	47,345.00	43,557.00	-8.0%
5) TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,679,285.00	1,748,596.00	4.1%
2) Classified Salaries		2000-2999	290,346.00	284,792.00	-1.9%
3) Employee Benefits		3000-3999	1,053,802.00	1,099,629.00	4.3%
4) Books and Supplies		4000-4999	36,462.00	74,571.00	104.5%
5) Services and Other Operating Expenditures		5000-5999	412,881.00	405,115.00	-1.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,236.00	2,880.00	-45.0%
9) TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595,728.00	382,437.00	-35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	325,500.00	331,660.00	1.9%
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			(325,500.00)	(331,660.00)	1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,228.00	50,777.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,318.00	1,562,546.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,318.00	1,562,546.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,318.00	1,562,546.00	20.9%
2) Ending Balance, June 30 (E + F1e)			1,562,546.00	1,613,323.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	381,552.00	305,984.00	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,180,994.00	1,307,339.00	10.7%
Reserve for Economic Uncertainties	0000	9780	236,199.00		
LCFF	0000	9780	944,795.00		
Reserve for Economic Uncertainties	0000	9780		261,468.00	
LCFF	0000	9780		1,045,871.00	
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	1,122,483.74		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	7,844.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,130,327.84		
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)			1,130,327.84		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,911,179.00	1,914,078.00	0.2%
Education Protection Account State Aid - Current Year		8012	789,411.00	776,920.00	-1.6%
State Aid - Prior Years		8019	18,031.00	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	820,918.00	790,210.00	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,539,539.00	3,481,208.00	-1.6%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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					
Special Education Master Plan					
Current Year	6500	8311	137,828.00	209,070.00	51.7%
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	12,169.00	13,354.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	70,571.00	68,000.00	-3.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
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	39,877.00	40,995.00	2.8%
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	226,411.00	141,836.00	-37.4%
TOTAL, OTHER STATE REVENUE			486,856.00	473,255.00	-2.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,796.00	36,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,416.00	5,424.00	-26.9%
All Other Local Revenue		8699	2,133.00	2,133.00	0.0%
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			47,345.00	43,557.00	-8.0%
TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,265,258.00	1,337,812.00	5.7%
Certificated Pupil Support Salaries		1200	96,951.00	97,137.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	308,542.00	308,542.00	0.0%
Other Certificated Salaries		1900	8,534.00	5,105.00	-40.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,679,285.00	1,748,596.00	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	149,567.00	152,680.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,779.00	132,112.00	-6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			290,346.00	284,792.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	371,942.00	391,400.00	5.2%
PERS		3201-3202	161,693.00	159,866.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	63,798.00	64,646.00	1.3%
Health and Welfare Benefits		3401-3402	369,538.00	400,720.00	8.4%
Unemployment Insurance		3501-3502	947.00	982.00	3.7%
Workers' Compensation		3601-3602	35,310.00	36,448.00	3.2%
OPEB, Allocated		3701-3702	7,739.00	5,424.00	-29.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,835.00	40,143.00	-6.3%
TOTAL, EMPLOYEE BENEFITS			1,053,802.00	1,099,629.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,520.00	4,520.00	0.0%
Materials and Supplies		4300	30,816.00	32,730.00	6.2%
Noncapitalized Equipment		4400	1,126.00	37,321.00	3,214.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,462.00	74,571.00	104.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,448.00	585.00	-83.0%
Dues and Memberships		5300	12,244.00	12,244.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,340.00	199,500.00	10.6%
Professional/Consulting Services and Operating Expenditures		5800-5899	215,349.00	191,286.00	-11.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,881.00	405,115.00	-1.9%
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)					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	5,236.00	2,880.00	-45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,236.00	2,880.00	-45.0%
TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
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	325,500.00	331,660.00	1.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			325,500.00	331,660.00	1.9%
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)			(325,500.00)	(331,660.00)	1.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,539.00	3,481,208.00	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,856.00	473,255.00	-2.8%
4) Other Local Revenue		8600-8799	47,345.00	43,557.00	-8.0%
5) TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,151,540.00	2,312,402.00	7.5%
2) Instruction - Related Services	2000-2999		989,215.00	949,553.00	-4.0%
3) Pupil Services	3000-3999		141,246.00	143,111.00	1.3%
4) Ancillary Services	4000-4999		10,088.00	8,952.00	-11.3%
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		185,236.00	200,880.00	8.4%
8) Plant Services	8000-8999		687.00	685.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			595,728.00	382,437.00	-35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	325,500.00	331,660.00	1.9%
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			(325,500.00)	(331,660.00)	1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,228.00	50,777.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,318.00	1,562,546.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,318.00	1,562,546.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,318.00	1,562,546.00	20.9%
2) Ending Balance, June 30 (E + F1e)			1,562,546.00	1,613,323.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	381,552.00	305,984.00	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,180,994.00	1,307,339.00	10.7%
Reserve for Economic Uncertainties	0000	9780	236,199.00		
LCFF	0000	9780	944,795.00		
Reserve for Economic Uncertainties	0000	9780		261,468.00	
LCFF	0000	9780		1,045,871.00	
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
6019	Student Support and Professional Development Discretionary Block Grant	80,368.00	80,368.00
6300	Lottery: Instructional Materials	62,560.00	36,060.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	13,700.00	0.00
7435	Learning Recovery Emergency Block Grant	114,732.00	73,940.00
9010	Other Restricted Local	110,192.00	115,616.00
Total, Restricted Balance		381,552.00	305,984.00

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	916,958.00	1,390,919.00	51.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			916,958.00	1,390,919.00	51.7%
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	916,958.00	1,390,919.00	51.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	916,958.00	1,390,919.00	51.7%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			916,958.00	1,390,919.00	51.7%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			916,958.00	1,390,919.00	51.7%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	916,958.00	1,390,919.00	51.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			916,958.00	1,390,919.00	51.7%
TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%

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	916,958.00	1,390,919.00	51.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			916,958.00	1,390,919.00	51.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	916,958.00	1,390,919.00	51.7%
10) TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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 (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	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,309,448.00	4,359,774.00	1.2%
4) Other Local Revenue		8600-8799	177,575.00	174,800.00	-1.6%
5) TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,422,186.00	1,442,496.00	1.4%
2) Classified Salaries		2000-2999	548,702.00	639,328.00	16.5%
3) Employee Benefits		3000-3999	1,068,985.00	1,159,720.00	8.5%
4) Books and Supplies		4000-4999	188,565.00	149,691.00	-20.6%
5) Services and Other Operating Expenditures		5000-5999	1,605,336.00	1,596,913.00	-0.5%
6) Capital Outlay		6000-6999	44,300.00	10,000.00	-77.4%
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	111,832.00	115,479.00	3.3%
9) TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,596.00)	(224,766.00)	51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,596.00)	(224,766.00)	51.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.00	2,247,376.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.00	2,247,376.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.00	2,247,376.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,247,376.00	2,022,610.00	-10.0%
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	1,341,292.00	1,041,726.00	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	906,084.00	980,884.00	8.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,923,003.37		
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	769.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,923,772.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,923,772.52		
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	354,287.00	354,287.00	0.0%
TOTAL, FEDERAL REVENUE			354,287.00	354,287.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,344,146.00	1,344,146.00	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	2,161,877.00	2,183,255.00	1.0%
All Other State Revenue	All Other	8590	803,425.00	832,373.00	3.6%
TOTAL, OTHER STATE REVENUE			4,309,448.00	4,359,774.00	1.2%
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	74,800.00	74,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,775.00	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			177,575.00	174,800.00	-1.6%
TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	973,777.00	1,005,794.00	3.3%
Certificated Pupil Support Salaries		1200	32,662.00	34,182.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	336,142.00	331,021.00	-1.5%
Other Certificated Salaries		1900	79,605.00	71,499.00	-10.2%
TOTAL, CERTIFICATED SALARIES			1,422,186.00	1,442,496.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	232,012.00	300,807.00	29.7%
Classified Support Salaries		2200	98,009.00	100,356.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,681.00	238,165.00	8.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			548,702.00	639,328.00	16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	405,369.00	416,822.00	2.8%
PERS		3201-3202	144,211.00	164,315.00	13.9%
OASDI/Medicare/Alternative		3301-3302	62,483.00	69,781.00	11.7%
Health and Welfare Benefits		3401-3402	328,903.00	405,399.00	23.3%
Unemployment Insurance		3501-3502	961.00	1,017.00	5.8%
Workers' Compensation		3601-3602	35,492.00	37,341.00	5.2%
OPEB, Allocated		3701-3702	42,750.00	29,853.00	-30.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,816.00	35,192.00	-27.9%
TOTAL, EMPLOYEE BENEFITS			1,068,985.00	1,159,720.00	8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,137.00	6,555.00	6.8%
Materials and Supplies		4300	103,035.00	75,526.00	-26.7%
Noncapitalized Equipment		4400	79,393.00	67,610.00	-14.8%
TOTAL, BOOKS AND SUPPLIES			188,565.00	149,691.00	-20.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,780.00	11,908.00	21.8%
Dues and Memberships		5300	2,520.00	2,520.00	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	5,802.00	5,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	256,171.00	256,538.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,331,063.00	1,320,145.00	-0.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,605,336.00	1,596,913.00	-0.5%
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	0.00	0.00	0.0%
Equipment		6400	44,300.00	10,000.00	-77.4%
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			44,300.00	10,000.00	-77.4%
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	111,832.00	115,479.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,832.00	115,479.00	3.3%
TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,309,448.00	4,359,774.00	1.2%
4) Other Local Revenue		8600-8799	177,575.00	174,800.00	-1.6%
5) TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,442,558.00	3,533,173.00	2.6%
2) Instruction - Related Services	2000-2999		1,125,367.00	1,137,635.00	1.1%
3) Pupil Services	3000-3999		128,538.00	145,729.00	13.4%
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		111,832.00	115,479.00	3.3%
8) Plant Services	8000-8999		181,611.00	181,611.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,596.00)	(224,766.00)	51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,596.00)	(224,766.00)	51.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.00	2,247,376.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.00	2,247,376.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.00	2,247,376.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,247,376.00	2,022,610.00	-10.0%
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	1,341,292.00	1,041,726.00	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	906,084.00	980,884.00	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	929,317.00	629,751.00
9010	Other Restricted Local	411,975.00	411,975.00
Total, Restricted Balance		1,341,292.00	1,041,726.00

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	14,163,001.00	14,395,347.00	1.6%
3) Other State Revenue		8300-8599	7,845,186.00	6,822,074.00	-13.0%
4) Other Local Revenue		8600-8799	5,103,226.00	4,007,858.00	-21.5%
5) TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,037,252.00	11,086,694.00	0.4%
2) Classified Salaries		2000-2999	6,102,926.00	6,216,165.00	1.9%
3) Employee Benefits		3000-3999	10,365,109.00	10,734,739.00	3.6%
4) Books and Supplies		4000-4999	1,058,712.00	1,997,844.00	88.7%
5) Services and Other Operating Expenditures		5000-5999	2,879,379.00	428,262.00	-85.1%
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	1,588,316.00	1,736,870.00	9.4%
9) TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,920,281.00)	(6,975,295.00)	17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,765.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	740,071.00	701,045.00	-5.3%
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			4,852,694.00	4,891,320.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,067,587.00)	(2,083,975.00)	95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,482.00	12,168,895.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,482.00	12,168,895.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,482.00	12,168,895.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,168,895.00	10,084,920.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,469,827.00	7,384,821.00	-22.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,699,068.00	2,700,099.00	0.0%
Other Assignments	0000	9780	2,699,068.00		
Other Assignments	0000	9780		2,700,099.00	
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	9,510,979.84		
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	1,039,922.01		
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			10,550,901.85		
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)			10,550,901.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	900,500.00	900,500.00	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	13,262,501.00	13,494,847.00	1.8%
TOTAL, FEDERAL REVENUE			14,163,001.00	14,395,347.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,000.00	35,000.00	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	5,573,492.00	5,573,492.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,236,694.00	1,213,582.00	-45.7%
TOTAL, OTHER STATE REVENUE			7,845,186.00	6,822,074.00	-13.0%
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	246,363.00	75,000.00	-69.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,724.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,342,405.00	3,696,148.00	-14.9%
Interagency Services		8677	193,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	345,182.00	236,710.00	-31.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,103,226.00	4,007,858.00	-21.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,515,799.00	8,822,205.00	3.6%
Certificated Pupil Support Salaries		1200	533,872.00	480,877.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	588,117.00	547,742.00	-6.9%
Other Certificated Salaries		1900	1,399,464.00	1,235,870.00	-11.7%
TOTAL, CERTIFICATED SALARIES			11,037,252.00	11,086,694.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,549,168.00	2,741,163.00	7.5%
Classified Support Salaries		2200	1,902,423.00	1,842,398.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	221,432.00	227,150.00	2.6%
Clerical, Technical and Office Salaries		2400	1,422,416.00	1,399,356.00	-1.6%
Other Classified Salaries		2900	7,487.00	6,098.00	-18.6%
TOTAL, CLASSIFIED SALARIES			6,102,926.00	6,216,165.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,721,615.00	2,827,439.00	3.9%
PERS		3201-3202	2,204,284.00	2,186,656.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	772,684.00	786,223.00	1.8%
Health and Welfare Benefits		3401-3402	3,660,584.00	4,090,503.00	11.7%
Unemployment Insurance		3501-3502	8,301.00	8,399.00	1.2%
Workers' Compensation		3601-3602	307,377.00	310,328.00	1.0%
OPEB, Allocated		3701-3702	399,764.00	261,994.00	-34.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	290,500.00	263,197.00	-9.4%
TOTAL, EMPLOYEE BENEFITS			10,365,109.00	10,734,739.00	3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,321.00	13,437.00	-17.7%
Materials and Supplies		4300	918,678.00	1,114,395.00	21.3%
Noncapitalized Equipment		4400	60,909.00	775,647.00	1,173.5%
Food		4700	62,804.00	94,365.00	50.3%
TOTAL, BOOKS AND SUPPLIES			1,058,712.00	1,997,844.00	88.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	142,471.00	133,977.00	-6.0%
Dues and Memberships		5300	6,890.00	11,528.00	67.3%
Insurance		5400-5450	2,244.00	2,744.00	22.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,068.00	118,653.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,445,502.00	395.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	162,272.00	157,065.00	-3.2%
Communications		5900	3,932.00	3,900.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,879,379.00	428,262.00	-85.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

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 - Interfund		7350	1,588,316.00	1,736,870.00	9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,588,316.00	1,736,870.00	9.4%
TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,765.00	5,592,365.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	740,071.00	701,045.00	-5.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			740,071.00	701,045.00	-5.3%
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)			4,852,694.00	4,891,320.00	0.8%

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	14,163,001.00	14,395,347.00	1.6%
3) Other State Revenue		8300-8599	7,845,186.00	6,822,074.00	-13.0%
4) Other Local Revenue		8600-8799	5,103,226.00	4,007,858.00	-21.5%
5) TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,332,665.00	20,063,008.00	-6.0%
2) Instruction - Related Services	2000-2999		7,224,984.00	7,653,395.00	5.9%
3) Pupil Services	3000-3999		1,757,837.00	1,697,070.00	-3.5%
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		1,588,316.00	1,736,870.00	9.4%
8) Plant Services	8000-8999		1,127,892.00	1,050,231.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,920,281.00)	(6,975,295.00)	17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,765.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	740,071.00	701,045.00	-5.3%
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			4,852,694.00	4,891,320.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,067,587.00)	(2,083,975.00)	95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,482.00	12,168,895.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,482.00	12,168,895.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,482.00	12,168,895.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,168,895.00	10,084,920.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,469,827.00	7,384,821.00	-22.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,699,068.00	2,700,099.00	0.0%
Other Assignments	0000	9780	2,699,068.00		
Other Assignments	0000	9780		2,700,099.00	
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
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	126,244.00	126,244.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	278,511.00	345,721.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	268,360.00	268,360.00
6130	Early Education: Center-Based Reserve Account	721,665.00	721,665.00
7810	Other Restricted State	2,939,443.00	2,549,441.00
9010	Other Restricted Local	5,135,604.00	3,373,390.00
Total, Restricted Balance		9,469,827.00	7,384,821.00

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	16,610,492.00	16,957,190.00	2.1%
3) Other State Revenue		8300-8599	9,603,849.00	9,708,808.00	1.1%
4) Other Local Revenue		8600-8799	883,278.00	946,216.00	7.1%
5) TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,116,273.00	8,732,856.00	7.6%
3) Employee Benefits		3000-3999	4,960,935.00	5,288,746.00	6.6%
4) Books and Supplies		4000-4999	14,206,448.00	14,581,448.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	1,249,511.00	1,464,811.00	17.2%
6) Capital Outlay		6000-6999	38,867.00	21,000.00	-46.0%
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	925,904.00	1,058,918.00	14.4%
9) TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,400,319.00)	(3,535,565.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,241,840.00	2,292,625.00	2.3%
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			2,241,840.00	2,292,625.00	2.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,479.00)	(1,242,940.00)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,588.00	22,437,109.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,588.00	22,437,109.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,588.00	22,437,109.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			22,437,109.00	21,194,169.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,745,799.32	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	20,690,285.68	21,194,169.00	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,868,112.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	582,221.10		
c) in Revolving Cash Account		9130	1,024.00		
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	71.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,077,567.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,745,799.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,274,795.46		
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	2.17		
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			2.17		
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)			19,274,793.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,084,044.00	15,430,742.00	2.3%
Donated Food Commodities		8221	1,526,448.00	1,526,448.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,610,492.00	16,957,190.00	2.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,603,849.00	9,708,808.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,603,849.00	9,708,808.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(75,040.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	353,318.00	341,216.00	-3.4%
TOTAL, OTHER LOCAL REVENUE			883,278.00	946,216.00	7.1%
TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
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	6,517,404.00	7,072,480.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	1,186,686.00	1,248,213.00	5.2%
Clerical, Technical and Office Salaries		2400	362,183.00	368,163.00	1.7%
Other Classified Salaries		2900	50,000.00	44,000.00	-12.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			8,116,273.00	8,732,856.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,670,805.00	1,794,103.00	7.4%
OASDI/Medicare/Alternative		3301-3302	598,621.00	646,147.00	7.9%
Health and Welfare Benefits		3401-3402	2,097,441.00	2,343,226.00	11.7%
Unemployment Insurance		3501-3502	3,932.00	4,240.00	7.8%
Workers' Compensation		3601-3602	145,549.00	156,566.00	7.6%
OPEB, Allocated		3701-3702	297,666.00	207,082.00	-30.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	146,921.00	137,382.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			4,960,935.00	5,288,746.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,420,000.00	1,420,000.00	0.0%
Noncapitalized Equipment		4400	135,000.00	510,000.00	277.8%
Food		4700	12,651,448.00	12,651,448.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,206,448.00	14,581,448.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	10,000.00	-16.7%
Dues and Memberships		5300	3,000.00	3,000.00	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	535,965.00	735,965.00	37.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	510,689.00	483,346.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	181,157.00	223,500.00	23.4%
Communications		5900	6,700.00	9,000.00	34.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,511.00	1,464,811.00	17.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,353.00	21,000.00	3.2%
Equipment Replacement		6500	18,514.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,867.00	21,000.00	-46.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	925,904.00	1,058,918.00	14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			925,904.00	1,058,918.00	14.4%
TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,241,840.00	2,292,625.00	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,241,840.00	2,292,625.00	2.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,241,840.00	2,292,625.00	2.3%

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	16,610,492.00	16,957,190.00	2.1%
3) Other State Revenue		8300-8599	9,603,849.00	9,708,808.00	1.1%
4) Other Local Revenue		8600-8799	883,278.00	946,216.00	7.1%
5) TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
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		27,874,471.00	29,381,247.00	5.4%
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		925,904.00	1,058,918.00	14.4%
8) Plant Services	8000-8999		697,563.00	707,614.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,400,319.00)	(3,535,565.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,241,840.00	2,292,625.00	2.3%
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			2,241,840.00	2,292,625.00	2.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,479.00)	(1,242,940.00)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,588.00	22,437,109.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,588.00	22,437,109.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,588.00	22,437,109.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			22,437,109.00	21,194,169.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,745,799.32	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	20,690,285.68	21,194,169.00	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	20,690,285.68	21,194,169.00
Total, Restricted Balance		20,690,285.68	21,194,169.00

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	129,255.00	0.00	-100.0%
5) TOTAL, REVENUES			129,255.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,253.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,346.00	0.00	-100.0%
4) Books and Supplies		4000-4999	80,855.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	545,326.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,565,599.00	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			3,210,379.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,081,124.00)	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	841,911.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(841,911.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,923,035.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.00	41,164.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.00	41,164.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.00	41,164.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			41,164.00	41,164.00	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	20,244.00	20,244.00	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	20,920.00	20,920.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	20,920.00		
Reserve for Fair Market Value Cash	0000	9780		20,920.00	
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	4,502,802.63		
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			4,502,802.63		
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)			4,502,802.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	129,255.00	0.00	-100.0%
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			129,255.00	0.00	-100.0%
TOTAL, REVENUES			129,255.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	16,253.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			16,253.00	0.00	-100.0%
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	1,243.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	290.00	0.00	-100.0%
OPEB, Allocated		3701-3702	602.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	203.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,346.00	0.00	-100.0%
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	80,855.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			80,855.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,326.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			545,326.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,474,216.00	0.00	-100.0%
Equipment		6400	91,383.00	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			2,565,599.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,210,379.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	841,911.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			841,911.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(841,911.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	129,255.00	0.00	-100.0%
5) TOTAL, REVENUES			129,255.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,210,379.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,210,379.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,081,124.00)	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	841,911.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(841,911.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,923,035.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.00	41,164.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.00	41,164.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.00	41,164.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			41,164.00	41,164.00	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	20,244.00	20,244.00	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	20,920.00	20,920.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	20,920.00		
Reserve for Fair Market Value Cash	0000	9780		20,920.00	
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	20,244.00	20,244.00
Total, Restricted Balance		20,244.00	20,244.00

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	1,606.00	1,685.00	4.9%
4) Other Local Revenue		8600-8799	9,616,221.00	9,798,768.00	1.9%
5) TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,282,986.00	1,481,327.00	15.5%
3) Employee Benefits		3000-3999	620,152.00	793,219.00	27.9%
4) Books and Supplies		4000-4999	144,146.00	109,935.00	-23.7%
5) Services and Other Operating Expenditures		5000-5999	(1,015,324.00)	2,754,707.00	-371.3%
6) Capital Outlay		6000-6999	184,380,854.00	29,750.00	-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			185,412,814.00	5,168,938.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,794,987.00)	4,631,515.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,121,592.00	44,108,777.00	0.0%
b) Transfers Out		7600-7629	16,042,194.00	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	105,000,000.00	100,080,000.00	-4.7%
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			133,079,398.00	100,411,660.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,715,589.00)	105,043,175.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.00	17,704,393.00	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.00	17,704,393.00	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.00	17,704,393.00	-70.7%
2) Ending Balance, June 30 (E + F1e)			17,704,393.00	122,747,568.00	593.3%
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	11,801,170.00	115,086,581.00	875.2%
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	5,903,223.00	7,660,987.00	29.8%
Site Re-Use	0000	9780	5,903,223.00		
Site Re-Use	0000	9780		7,660,987.00	
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	101,070,570.95		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	25,647,169.14		
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			126,717,740.09		
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	304,339.37		
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			304,339.37		
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)			126,413,400.72		
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	1,606.00	1,685.00	4.9%
TOTAL, OTHER STATE REVENUE			1,606.00	1,685.00	4.9%
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	7,360.00	7,360.00	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	2,277,519.00	2,277,519.00	0.0%
Interest		8660	2,966,889.00	3,258,100.00	9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,364,453.00	4,255,789.00	-2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,616,221.00	9,798,768.00	1.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,136.00	69,416.00	428.4%
Classified Supervisors' and Administrators' Salaries		2300	815,674.00	860,459.00	5.5%
Clerical, Technical and Office Salaries		2400	326,441.00	524,941.00	60.8%
Other Classified Salaries		2900	127,735.00	26,511.00	-79.2%
TOTAL, CLASSIFIED SALARIES			1,282,986.00	1,481,327.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,205.00	16,233.00	211.9%
PERS		3201-3202	285,339.00	359,054.00	25.8%
OASDI/Medicare/Alternative		3301-3302	94,161.00	105,821.00	12.4%
Health and Welfare Benefits		3401-3402	141,538.00	226,270.00	59.9%
Unemployment Insurance		3501-3502	605.00	732.00	21.0%
Workers' Compensation		3601-3602	23,015.00	26,550.00	15.4%
OPEB, Allocated		3701-3702	47,570.00	35,448.00	-25.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,719.00	23,111.00	1.7%
TOTAL, EMPLOYEE BENEFITS			620,152.00	793,219.00	27.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,772.00	55,088.00	-24.3%
Noncapitalized Equipment		4400	71,374.00	54,847.00	-23.2%
TOTAL, BOOKS AND SUPPLIES			144,146.00	109,935.00	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,000.00	21,000.00	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	349,559.00	184,000.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,137,603.00)	290,596.00	-107.0%
Professional/Consulting Services and Operating Expenditures		5800	2,750,910.00	2,258,301.00	-17.9%
Communications		5900	810.00	810.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,015,324.00)	2,754,707.00	-371.3%
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	170,901,353.00	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	13,479,501.00	29,750.00	-99.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			184,380,854.00	29,750.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			185,412,814.00	5,168,938.00	-97.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,121,592.00	44,108,777.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,121,592.00	44,108,777.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	16,042,194.00	43,777,117.00	172.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,042,194.00	43,777,117.00	172.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	105,000,000.00	100,080,000.00	-4.7%
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			105,000,000.00	100,080,000.00	-4.7%
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)			133,079,398.00	100,411,660.00	-24.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,606.00	1,685.00	4.9%
4) Other Local Revenue		8600-8799	9,616,221.00	9,798,768.00	1.9%
5) TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		185,350,106.00	5,106,230.00	-97.2%
9) Other Outgo	9000-9999	Except 7600-7699	62,708.00	62,708.00	0.0%
10) TOTAL, EXPENDITURES			185,412,814.00	5,168,938.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(175,794,987.00)	4,631,515.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,121,592.00	44,108,777.00	0.0%
b) Transfers Out		7600-7629	16,042,194.00	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	105,000,000.00	100,080,000.00	-4.7%
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			133,079,398.00	100,411,660.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,715,589.00)	105,043,175.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.00	17,704,393.00	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.00	17,704,393.00	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.00	17,704,393.00	-70.7%
2) Ending Balance, June 30 (E + F1e)			17,704,393.00	122,747,568.00	593.3%
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	11,801,170.00	115,086,581.00	875.2%
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	5,903,223.00	7,660,987.00	29.8%
Site Re-Use	0000	9780	5,903,223.00		
Site Re-Use	0000	9780		7,660,987.00	
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	11,801,170.00	115,086,581.00
Total, Restricted Balance		11,801,170.00	115,086,581.00

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	1,400,000.00	1,375,000.00	-1.8%
5) TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	89,250.00	64,650.00	-27.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,250.00	64,650.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,310,750.00	1,310,350.00	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)			1,310,750.00	1,310,350.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.00	9,989,343.00	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.00	9,989,343.00	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.00	9,989,343.00	15.1%
2) Ending Balance, June 30 (E + F1e)			9,989,343.00	11,299,693.00	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,947,946.00	11,258,296.00	13.2%
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	41,397.00	41,397.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	41,397.00		
Reserve for Fair Market Value Cash	0000	9780		41,397.00	
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	9,907,971.79		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			9,907,971.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,907,971.79		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	175,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,200,000.00	1,200,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400,000.00	1,375,000.00	-1.8%
TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,250.00	64,650.00	-27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,250.00	64,650.00	-27.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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					
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			89,250.00	64,650.00	-27.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
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	1,400,000.00	1,375,000.00	-1.8%
5) TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
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		89,250.00	64,650.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			89,250.00	64,650.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,310,750.00	1,310,350.00	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)			1,310,750.00	1,310,350.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.00	9,989,343.00	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.00	9,989,343.00	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.00	9,989,343.00	15.1%
2) Ending Balance, June 30 (E + F1e)			9,989,343.00	11,299,693.00	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,947,946.00	11,258,296.00	13.2%
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	41,397.00	41,397.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	41,397.00		
Reserve for Fair Market Value Cash	0000	9780		41,397.00	
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	9,947,946.00	11,258,296.00
Total, Restricted Balance		9,947,946.00	11,258,296.00

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	27,757,398.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,757,398.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			27,757,398.00	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	27,757,398.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,757,398.00)	0.00	-100.0%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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		
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					
School Facilities Apportionments		8545	27,757,398.00	0.00	-100.0%
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			27,757,398.00	0.00	-100.0%
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	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			27,757,398.00	0.00	-100.0%
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	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					
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					
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	27,757,398.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,757,398.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			(27,757,398.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,757,398.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,757,398.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			27,757,398.00	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	27,757,398.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,757,398.00)	0.00	-100.0%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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 (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	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	89,117,333.00	89,117,333.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.00	89,058,505.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.00	89,058,505.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.00	89,058,505.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			89,058,505.00	81,304,651.00	-8.7%
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	88,597,611.00	80,843,757.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	460,894.00	460,894.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	460,894.00		
Reserve for Fair Market Value Cash	0000	9780		460,894.00	
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	104,029,166.82		
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	9,096,957.63		
3) Accounts Receivable		9200	1,102,241.00		
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			114,228,365.45		
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	7,864,338.01		
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			7,864,338.01		
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)			106,364,027.44		
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	709,774.00	709,774.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	75,556,343.00	75,556,343.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	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			76,738,603.00	76,738,603.00	0.0%
TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	26,260.00	26,260.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	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					
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	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	89,117,333.00	89,117,333.00	0.0%
10) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,812,359.00	89,058,505.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.00	89,058,505.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.00	89,058,505.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			89,058,505.00	81,304,651.00	-8.7%
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	88,597,611.00	80,843,757.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	460,894.00	460,894.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	460,894.00		
Reserve for Fair Market Value Cash	0000	9780		460,894.00	
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	88,597,611.00	80,843,757.00
Total, Restricted Balance		88,597,611.00	80,843,757.00

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	29,945,250.00	25,095,745.00	-16.2%
5) TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,580.00	473,390.00	3.7%
3) Employee Benefits		3000-3999	367,969.00	381,410.00	3.7%
4) Books and Supplies		4000-4999	26,428.00	26,428.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,299,623.00	22,990,919.00	7.9%
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			22,150,600.00	23,872,147.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,794,650.00	1,223,598.00	-84.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,794,650.00	1,223,598.00	-84.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.00	65,545,406.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.00	65,545,406.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.00	65,545,406.00	13.5%
2) Ending Net Position, June 30 (E + F1e)			65,545,406.00	66,769,004.00	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	53,578,822.00	53,977,420.00	0.7%
c) Unrestricted Net Position		9790	11,966,584.00	12,791,584.00	6.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,015,834.49		
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			68,015,834.49		
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	2,372,451.32		
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			2,372,451.32		
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)			65,643,383.17		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,850,000.00	850,000.00	-54.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	28,072,939.00	24,234,245.00	-13.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,311.00	11,500.00	-48.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,945,250.00	25,095,745.00	-16.2%
TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.00	139,967.00	0.0%
Clerical, Technical and Office Salaries		2400	316,613.00	333,423.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			456,580.00	473,390.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	344.00	0.00	-100.0%
PERS		3201-3202	112,836.00	122,335.00	8.4%
OASDI/Medicare/Alternative		3301-3302	35,453.00	35,106.00	-1.0%
Health and Welfare Benefits		3401-3402	186,781.00	196,562.00	5.2%
Unemployment Insurance		3501-3502	225.00	232.00	3.1%
Workers' Compensation		3601-3602	8,220.00	8,477.00	3.1%
OPEB, Allocated		3701-3702	16,992.00	11,320.00	-33.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,118.00	7,378.00	3.7%
TOTAL, EMPLOYEE BENEFITS			367,969.00	381,410.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,081.00	24,081.00	0.0%
Noncapitalized Equipment		4400	2,347.00	2,347.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,428.00	26,428.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	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 - Interfund		5750	3,468,259.00	3,497,056.00	0.8%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	17,828,364.00	19,485,863.00	9.3%
Communications		5900	3,000.00	8,000.00	166.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,299,623.00	22,990,919.00	7.9%
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			22,150,600.00	23,872,147.00	7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			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	29,945,250.00	25,095,745.00	-16.2%
5) TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
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		22,150,600.00	23,872,147.00	7.8%
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			22,150,600.00	23,872,147.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,794,650.00	1,223,598.00	-84.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,794,650.00	1,223,598.00	-84.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.00	65,545,406.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.00	65,545,406.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.00	65,545,406.00	13.5%
2) Ending Net Position, June 30 (E + F1e)			65,545,406.00	66,769,004.00	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	53,578,822.00	53,977,420.00	0.7%
c) Unrestricted Net Position		9790	11,966,584.00	12,791,584.00	6.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	53,578,822.00	53,977,420.00
Total, Restricted Net Position		53,578,822.00	53,977,420.00

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)	36,613.77		36,613.77	36,318.49		36,318.49
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)	36,613.77	0.00	36,613.77	36,318.49	0.00	36,318.49
5. District Funded County Program ADA						
a. County Community Schools	76.98		76.98	76.98		76.98
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)	76.98	0.00	76.98	76.98	0.00	76.98
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,690.75	0.00	36,690.75	36,395.47	0.00	36,395.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	261.31		261.31	250.00		250.00
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)	261.31	0.00	261.31	250.00	0.00	250.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.31	0.00	261.31	250.00	0.00	250.00

San Juan Unified School District
2026-2027 Cashflow Report General Fund

		July	August	September	October	November	December	January	February
A. BEGINNING CASH		\$ 285,350,555	\$ 310,909,326	\$ 302,467,620	\$ 317,122,002	\$ 236,033,362	\$ 184,854,712	\$ 195,453,240	\$ 240,945,572
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	\$ 55,373,782	\$ 30,007,948	\$ 50,151,404	\$ (23,334,909)	\$ 27,852,681	\$ 53,301,410	\$ 31,748,740	\$ 22,423,066
Property Taxes	8020-8079	\$ -	\$ -	\$ -	\$ -	\$ 248,564	\$ 14,416,706	\$ 72,238,884	\$ 2,376,892
Miscellaneous Funds	8080-8099	\$ 33,708	\$ 108,616	\$ (2,299,667)	\$ (5,164,887)	\$ (970,055)	\$ (4,857,765)	\$ (2,872,711)	\$ 168,542
SUBTOTAL - LCFF		\$ 55,407,490	\$ 30,116,564	\$ 47,851,737	\$ (28,499,796)	\$ 27,131,190	\$ 62,860,351	\$ 101,114,913	\$ 24,968,500
All Other Receipts									
Federal Revenue	8100-8299	\$ 467,147	\$ 2,483,666	\$ 3,822,822	\$ 4,044,717	\$ 151,823	\$ 6,434,954	\$ (350,360)	\$ (1,136,725)
Other State Revenue	8300-8599	\$ 7,019,058	\$ 4,724,079	\$ 13,084,358	\$ 9,179,914	\$ 9,746,208	\$ 13,009,846	\$ 6,646,496	\$ 9,358,744
Other Local Revenue	8600-8799	\$ 314,101	\$ 756,473	\$ 1,618,193	\$ (236,809)	\$ 374,947	\$ 531,175	\$ 2,211,860	\$ 1,004,793
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - All Other Receipts		\$ 7,800,306	\$ 7,964,218	\$ 18,525,373	\$ 12,987,822	\$ 10,272,978	\$ 19,975,975	\$ 8,507,996	\$ 9,226,811
TOTAL RECEIPTS		\$ 63,207,796	\$ 38,080,782	\$ 66,377,111	\$ (15,511,974)	\$ 37,404,167	\$ 82,836,325	\$ 109,622,909	\$ 34,195,312
C. DISBURSEMENTS									
Salaries & Benefits									
Certificated Salaries	1000-1999	\$ 4,891,221	\$ 20,445,909	\$ 24,243,441	\$ 24,820,666	\$ 24,577,624	\$ 24,638,384	\$ 26,157,397	\$ 23,149,752
Classified Salaries	2000-2999	\$ 2,043,323	\$ 8,541,342	\$ 10,127,773	\$ 10,368,910	\$ 10,267,379	\$ 10,292,762	\$ 10,927,334	\$ 9,670,881
Employee Benefits	3000-3999	\$ 3,811,260	\$ 15,931,539	\$ 18,890,591	\$ 19,340,367	\$ 19,150,988	\$ 19,198,333	\$ 20,381,954	\$ 18,038,384
SUBTOTAL - Salaries & Benefits		\$ 10,745,803	\$ 44,918,790	\$ 53,261,805	\$ 54,529,943	\$ 53,995,990	\$ 54,129,479	\$ 57,466,684	\$ 50,859,017
Non-Personnel									
Books and Supplies	4000-4999	\$ 459,862	\$ 1,922,281	\$ 2,279,317	\$ 2,333,586	\$ 2,310,736	\$ 2,316,448	\$ 2,459,263	\$ 2,176,490
Services	5000-5999	\$ 1,217,207	\$ 5,088,075	\$ 6,033,112	\$ 6,176,757	\$ 6,116,275	\$ 6,131,396	\$ 6,509,410	\$ 5,760,941
Capital Outlay	6000-6999	\$ 51,252	\$ 214,239	\$ 254,030	\$ 260,079	\$ 257,532	\$ 258,169	\$ 274,085	\$ 242,570
Other Outgo	7000-7499	\$ (24,412)	\$ (102,044)	\$ (120,997)	\$ (123,878)	\$ (122,665)	\$ (122,969)	\$ (130,550)	\$ (115,539)
Interfund Transfers Out	7600-7629	\$ 115,662	\$ 483,479	\$ 573,279	\$ 586,928	\$ 581,181	\$ 582,618	\$ 618,538	\$ 547,417
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Non-Personnel		\$ 1,819,570	\$ 7,606,030	\$ 9,018,740	\$ 9,233,472	\$ 9,143,059	\$ 9,165,662	\$ 9,730,746	\$ 8,611,880
TOTAL DISBURSEMENTS		\$ 12,565,373	\$ 52,524,821	\$ 62,280,545	\$ 63,763,415	\$ 63,139,049	\$ 63,295,140	\$ 67,197,430	\$ 59,470,896
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	\$ 1,772,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ 171,731	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 2,025,329	\$ 1,872,067	\$ 170,361
Due From Other Funds	9310	\$ -	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ (590,117)	\$ -
Stores	9320	\$ 10,906	\$ (6,881)	\$ 34,888	\$ 5,952	\$ (20,634)	\$ 14,693	\$ 132	\$ (9,117)
Prepaid Expenditures	9330	\$ -	\$ (2,518,763)	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Assets		\$ 1,955,009	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 2,040,022	\$ 1,282,083	\$ 161,245
Liabilities and Deferred Inflows increases/(decreases)									
Accounts Payable	9500-9599	\$ 75,513,500	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (25,197,134)	\$ (10,983,182)	\$ 1,550,991	\$ 4,152,310
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ 228	\$ 236,142	\$ 169
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ 25,464	\$ (1)	\$ -	\$ (4)
SUBTOTAL - Liabilities		\$ 84,707,645	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (30,467,384)	\$ (10,982,955)	\$ 1,787,133	\$ 4,152,475
Non-Operating									
Suspense Clearing	9910	\$ 18,849	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ 276	\$ (2,362)	\$ 2,318
TOTAL BALANCE SHEET ITEMS		\$ 25,083,652	\$ 6,002,334	\$ 10,557,816	\$ (1,813,250)	\$ (25,443,769)	\$ (8,942,656)	\$ 3,066,853	\$ 4,316,038
E. NET INCREASE/DECREASE (B - C + D)		\$ 25,558,770	\$ (8,441,705)	\$ 14,654,381	\$ (81,088,640)	\$ (51,178,650)	\$ 10,598,529	\$ 45,492,332	\$ (20,959,547)
F. ENDING CASH (A + E)		\$ 310,909,326	\$ 302,467,620	\$ 317,122,002	\$ 236,033,362	\$ 184,854,712	\$ 195,453,240	\$ 240,945,572	\$ 219,986,025

General Fund

A. BEGINNING CASH									
9110		\$	219,986,025	\$	214,550,524	\$	217,019,794	\$	217,214,839
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	\$	48,161,927	\$	21,386,880	\$	21,345,432		76,056,054
8020-8079	Property Taxes	\$	264,099	\$	34,006,649	\$	13,841,902		17,958,742
8080-8099	Miscellaneous Funds	\$	(7,865,310)	\$	(4,449,518)	\$	(2,539,372)		-6,745,440
SUBTOTAL - LCFF		\$	40,560,716	\$	50,944,010	\$	32,647,963		87,269,357
All Other Receipts									
8100-8299	Federal Revenue	\$	1,413,121	\$	1,343,048	\$	(97,322)		20,352,050
8300-8599	Other State Revenue	\$	8,062,230	\$	14,827,946	\$	13,948,701		39,417,001
8600-8799	Other Local Revenue	\$	498,285	\$	1,952,028	\$	539,398		6,880,612
8900-8929	Interfund Transfers In	\$	-	\$	-	\$	-		0
8930-8979	All Other Financing Sources	\$	-	\$	-	\$	-		0
SUBTOTAL - All Other Receipts		\$	9,973,635	\$	18,123,022	\$	14,390,776		66,649,663
TOTAL RECEIPTS		\$	50,534,351	\$	69,067,032	\$	47,038,739		153,919,020
C. DISBURSEMENTS									
Salaries & Benefits									
1000-1999	Certificated Salaries	\$	24,972,567	\$	24,851,046	\$	27,251,086		53,803,426
2000-2999	Classified Salaries	\$	10,432,367	\$	10,381,602	\$	11,384,226		22,476,548
3000-3999	Employee Benefits	\$	19,458,730	\$	19,364,040	\$	21,234,161		41,923,857
SUBTOTAL - Salaries & Benefits		\$	54,863,664	\$	54,596,687	\$	59,869,473		118,203,831
Non-Personnel									
4000-4999	Books and Supplies	\$	2,347,868	\$	2,336,442	\$	2,562,089		5,058,484
5000-5999	Services	\$	6,214,559	\$	6,184,318	\$	6,781,580		13,389,275
6000-6999	Capital Outlay	\$	261,670	\$	260,397	\$	285,545		563,769
7000-7499	Other Outgo	\$	(124,636)	\$	(124,030)	\$	(136,008)		-268,529
7600-7629	Interfund Transfers Out	\$	590,520	\$	587,647	\$	644,400		1,272,277
7630-7699	All Other Financing Uses	\$	-	\$	-	\$	-		0
SUBTOTAL - Non-Personnel		\$	9,289,980	\$	9,244,774	\$	10,137,606		20,015,276
TOTAL DISBURSEMENTS		\$	64,153,644	\$	63,841,461	\$	70,007,079		138,219,107
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	\$	-	\$	-	\$	(1,486,185)	\$	(1,486,185)
9200-9299	Accounts Receivable	\$	317,961	\$	6,227,262	\$	2,827,983	\$	2,827,983
9310	Due From Other Funds	\$	496,133	\$	93,984	\$	-	\$	(3,577,829)
9320	Stores	\$	(139,230)	\$	41,870	\$	(57,549)	\$	(57,549)
9330	Prepaid Expenditures	\$	(367,572)	\$	-	\$	-	\$	2,357,539
9340	Other Current Assets	\$	-	\$	-	\$	-	\$	-
9490	Deferred Outflows of Resources	\$	-	\$	-	\$	-	\$	-
	Undefined Objects	\$	-	\$	-	\$	-	\$	-
SUBTOTAL - Assets		\$	(37,261,706)	\$	6,336,446	\$	1,284,249	\$	63,958
Liabilities and Deferred Inflows increases/(decreases)									
9500-9599	Accounts Payable	\$	5,824,963	\$	(9,084,230)	\$	19,030,878	\$	27,394,421
9610	Due To Other Funds	\$	1,673,233	\$	(236,539)	\$	1,949	\$	1,673,233
9640	Current Loans	\$	-	\$	-	\$	-	\$	-
9650	Unearned Revenues	\$	7,520,913	\$	1,719,023	\$	2,854,105	\$	2,854,105
9690	Deferred Inflows of Resources	\$	-	\$	-	\$	-	\$	-
	Undefined Objects	\$	-	\$	14,603	\$	-	\$	-
SUBTOTAL - Liabilities		\$	84,707,645	\$	7,322,049	\$	(9,082,281)	\$	31,921,759
Non-Operating									
9910	Suspense Clearing	\$	880	\$	5,780	\$	(10,467)	\$	-
TOTAL BALANCE SHEET ITEMS		\$	47,446,819	\$	8,183,792	\$	(2,756,302)	\$	31,985,717
E. NET INCREASE/DECREASE (B - C + D)									
		\$	(5,435,501)	\$	2,469,270	\$	195,045	\$	47,685,630
F. ENDING CASH (A + E)									
		\$	214,550,524	\$	217,019,794	\$	217,214,839	\$	264,900,469

		Total		Budget	
		\$	414,474,413	\$	414,474,413
		\$	155,352,438	\$	155,352,438
		\$	(37,453,857)	\$	(37,453,857)
		\$	532,372,994	\$	532,372,994
		\$	38,928,940	\$	38,928,940
		\$	149,024,580	\$	149,024,580
		\$	16,445,055	\$	16,445,055
		\$	-	\$	-
		\$	-	\$	-
		\$	204,398,575	\$	204,398,575
		\$	736,771,570	\$	736,771,569
		Total		Budget	
		\$	303,802,516	\$	303,802,516
		\$	126,914,446	\$	126,914,446
		\$	236,724,204	\$	236,724,204
		\$	667,441,167	\$	667,441,166
		\$	28,562,865	\$	28,562,865
		\$	75,602,904	\$	75,602,904
		\$	3,183,338	\$	3,183,338
		\$	(1,516,259)	\$	(1,516,259)
		\$	7,183,945	\$	7,183,945
		\$	-	\$	-
		\$	113,016,795	\$	113,016,793
		\$	780,457,961	\$	780,457,959
		Total		Budget	
		\$	(4,377,371)	\$	(4,377,371)
		\$	3,632,167	\$	3,632,167
		\$	(3,027,421)	\$	(3,027,421)
		\$	(167,318)	\$	(167,318)
		\$	(28,351)	\$	(28,351)
		\$	-	\$	-
		\$	-	\$	-
		\$	-	\$	-
		\$	-	\$	-
		\$	(3,968,294)	\$	(3,968,294)
		\$	63,474,148	\$	63,474,148
		\$	2,241,814	\$	2,241,814
		\$	-	\$	-
		\$	8,893,639	\$	8,893,639
		\$	-	\$	-
		\$	40,062	\$	40,062
		\$	74,649,662	\$	74,649,662
		\$	1,756	\$	1,756
		\$	70,683,124	\$	70,683,124
		Total		Budget	
		\$	26,996,732	\$	(43,686,390)
		\$	312,347,288		

San Juan Unified School District
2027-2028 Cashflow Report

General Fund

		July	August	September	October	November	December	January	February
A. BEGINNING CASH		\$ 264,900,469	\$ 292,590,883	\$ 285,246,889	\$ 301,770,604	\$ 219,846,526	\$ 170,130,951	\$ 182,417,589	\$ 229,469,390
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	\$ 57,347,213	\$ 31,077,382	\$ 51,938,719	\$ (24,166,528)	\$ 28,845,305	\$ 55,200,985	\$ 32,880,214	\$ 23,222,187
Property Taxes	8020-8079	\$ -	\$ -	\$ -	\$ -	\$ 248,564	\$ 14,416,706	\$ 72,238,884	\$ 2,376,892
Miscellaneous Funds	8080-8099	\$ 33,849	\$ 109,068	\$ (2,309,226)	\$ (5,186,355)	\$ (974,087)	\$ (4,877,957)	\$ (2,884,652)	\$ 169,243
SUBTOTAL - LCFF		\$ 57,381,062	\$ 31,186,450	\$ 49,629,493	\$ (29,352,883)	\$ 28,119,782	\$ 64,739,734	\$ 102,234,446	\$ 25,768,323
All Other Receipts									
Federal Revenue	8100-8299	\$ 412,103	\$ 2,191,013	\$ 3,372,374	\$ 3,568,123	\$ 133,933	\$ 5,676,716	\$ (309,077)	\$ (1,002,783)
Other State Revenue	8300-8599	\$ 7,184,958	\$ 4,835,736	\$ 13,393,616	\$ 9,396,888	\$ 9,976,566	\$ 13,317,343	\$ 6,803,591	\$ 9,579,944
Other Local Revenue	8600-8799	\$ 307,638	\$ 740,909	\$ 1,584,901	\$ (231,937)	\$ 367,233	\$ 520,247	\$ 2,166,353	\$ 984,120
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - All Other Receipts		\$ 7,904,699	\$ 7,767,658	\$ 18,350,891	\$ 12,733,075	\$ 10,477,732	\$ 19,514,305	\$ 8,660,867	\$ 9,561,281
TOTAL RECEIPTS		\$ 65,285,761	\$ 38,954,108	\$ 67,980,384	\$ (16,619,809)	\$ 38,597,514	\$ 84,254,040	\$ 110,895,312	\$ 35,329,603
C. DISBURSEMENTS									
Salaries & Benefits									
Certificated Salaries	1000-1999	\$ 4,870,132	\$ 20,357,756	\$ 24,138,915	\$ 24,713,651	\$ 24,471,657	\$ 24,532,155	\$ 26,044,618	\$ 23,049,941
Classified Salaries	2000-2999	\$ 2,003,038	\$ 8,372,949	\$ 9,928,103	\$ 10,164,486	\$ 10,064,957	\$ 10,089,839	\$ 10,711,901	\$ 9,480,219
Employee Benefits	3000-3999	\$ 3,862,587	\$ 16,146,093	\$ 19,144,996	\$ 19,600,829	\$ 19,408,899	\$ 19,456,882	\$ 20,656,443	\$ 18,281,312
SUBTOTAL - Salaries & Benefits		\$ 10,735,757	\$ 44,876,798	\$ 53,212,013	\$ 54,478,966	\$ 53,945,512	\$ 54,078,876	\$ 57,412,962	\$ 50,811,471
Non-Personnel									
Books and Supplies	4000-4999	\$ 553,061	\$ 2,311,863	\$ 2,741,259	\$ 2,806,527	\$ 2,779,045	\$ 2,785,916	\$ 2,957,674	\$ 2,617,593
Services	5000-5999	\$ 1,066,160	\$ 4,456,679	\$ 5,284,443	\$ 5,410,263	\$ 5,357,286	\$ 5,370,530	\$ 5,701,636	\$ 5,046,047
Capital Outlay	6000-6999	\$ 64,285	\$ 268,720	\$ 318,631	\$ 326,217	\$ 323,023	\$ 323,822	\$ 343,786	\$ 304,257
Other Outgo	7000-7499	\$ (23,926)	\$ (100,013)	\$ (118,589)	\$ (121,413)	\$ (120,224)	\$ (120,521)	\$ (127,952)	\$ (113,239)
Interfund Transfers Out	7600-7629	\$ 116,357	\$ 486,388	\$ 576,728	\$ 590,459	\$ 584,677	\$ 586,123	\$ 622,259	\$ 550,710
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Non-Personnel		\$ 1,775,937	\$ 7,423,638	\$ 8,802,471	\$ 9,012,054	\$ 8,923,808	\$ 8,945,870	\$ 9,497,403	\$ 8,405,367
TOTAL DISBURSEMENTS		\$ 12,511,694	\$ 52,300,436	\$ 62,014,484	\$ 63,491,020	\$ 62,869,321	\$ 63,024,745	\$ 66,910,365	\$ 59,216,838
D. BALANCE SHEET ITEMS									
Beginning Bal									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	\$ (4,377,371)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ 3,632,167	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 2,025,329	\$ 1,872,067	\$ 170,361
Due From Other Funds	9310	\$ (3,027,421)	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ (590,117)	\$ -
Stores	9320	\$ (167,318)	\$ (6,881)	\$ 34,888	\$ 5,952	\$ (20,634)	\$ 14,693	\$ 132	\$ (9,117)
Prepaid Expenditures	9330	\$ (28,351)	\$ (2,518,763)	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Assets		\$ 1,955,009	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 2,040,022	\$ 1,282,083	\$ 161,245
Liabilities and Deferred Inflows increases/(decreases)									
Accounts Payable	9500-9599	\$ 63,474,148	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (25,197,134)	\$ (10,983,182)	\$ 1,550,991	\$ 4,152,310
Due To Other Funds	9610	\$ 2,241,814	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ 228	\$ 236,142	\$ 169
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ 8,893,639	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ (4)
SUBTOTAL - Liabilities		\$ 74,609,601	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (30,467,384)	\$ (10,982,955)	\$ 1,787,133	\$ 4,152,475
Non-Operating									
Suspense Clearing	9910	\$ 1,756	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ 276	\$ (2,362)	\$ 2,318
TOTAL BALANCE SHEET ITEMS		\$ 70,643,062	\$ 6,002,334	\$ 10,557,816	\$ (1,813,250)	\$ (25,443,769)	\$ (8,942,656)	\$ 3,066,853	\$ 4,316,038
E. NET INCREASE/DECREASE (B - C + D)		\$ 27,690,414	\$ (7,343,995)	\$ 16,523,715	\$ (81,924,079)	\$ (49,715,575)	\$ 12,286,638	\$ 47,051,801	\$ (19,571,197)
F. ENDING CASH (A + E)		\$ 292,590,883	\$ 285,246,889	\$ 301,770,604	\$ 219,846,526	\$ 170,130,951	\$ 182,417,589	\$ 229,469,390	\$ 209,898,192

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: \$ 2,318,000.00
- Less: Amount of total liabilities reserved in budget: \$ 2,318,000.00
- Estimated accrued but unfunded liabilities: \$ 0.00

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

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

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)

Printed Name	Title

For additional information on this certification, please contact:

Laura Lilley	Director of Fiscal Services
Name	Title
laura.lilley@sanjuan.edu	916.971.7268
Email	Telephone

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

34 67447 000000
Form CEA
H8BPB9HGCD(2026-27)

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	301,241,884.00	301	0.00	303	301,241,884.00	305	1,121,932.00		307	300,119,952.00	309
2000 - Classified Salaries	116,041,212.00	311	78,315.00	313	115,962,897.00	315	10,586,887.00		317	105,376,010.00	319
3000 - Employee Benefits	221,407,567.00	321	8,955,870.00	323	212,451,697.00	325	7,208,089.00		327	205,243,608.00	329
4000 - Books, Supplies Equip Replace. (6500)	33,255,873.00	331	486,685.00	333	32,769,188.00	335	7,263,547.00		337	25,505,641.00	339
5000 - Services . . . & 7300 - Indirect Costs	90,691,637.00	341	2,487,251.00	343	88,204,386.00	345	12,946,892.00		347	75,257,494.00	349
TOTAL					750,630,052.00	365			TOTAL	711,502,705.00	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	235,320,671.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	29,102,915.00	380
3. STRS.	3101 & 3102	68,022,467.00	382
4. PERS.	3201 & 3202	9,596,668.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,012,034.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	46,346,931.00	385
7. Unemployment Insurance.	3501 & 3502	128,741.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,745,131.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,804,964.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		403,080,522.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		46,596.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		403,033,926.00	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.		56.65%	
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)	56.65%	
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).	711,502,705.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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	303,802,516.00	301	0.00	303	303,802,516.00	305	1,054,479.00		307	302,748,037.00	309
2000 - Classified Salaries	126,914,446.00	311	36,759.00	313	126,877,687.00	315	12,081,090.00		317	114,796,597.00	319
3000 - Employee Benefits	236,724,204.00	321	6,132,536.00	323	230,591,668.00	325	8,654,279.00		327	221,937,389.00	329
4000 - Books, Supplies Equip Replace. (6500)	28,562,865.00	331	135,477.00	333	28,427,388.00	335	4,263,106.00		337	24,164,282.00	339
5000 - Services. . & 7300 - Indirect Costs	72,688,757.00	341	288,218.00	343	72,400,539.00	345	12,058,020.00		347	60,342,519.00	349
TOTAL					762,099,798.00	365	TOTAL			723,988,824.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	425,267,654.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	11,974.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	425,255,680.00	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.	58.74%	
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)	58.74%	
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).	723,988,824.00	
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	778,548,489.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,792,884.00
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	10,864.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,498,254.00
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	5,943,289.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,063.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				9,458,470.00
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	2,400,319.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				731,697,454.00
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)				36,690.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,942.29
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.)		674,186,859.36		18,456.64
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)		674,186,859.36		18,456.64
B. Required effort (Line A.2 times 90%)		606,768,173.42		16,610.98
C. Current year expenditures (Line I.E and Line II.B)		731,697,454.00		19,942.29
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) 26,099,101.00
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) 606,657,794.00

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) 4.30%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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) 20,393,108.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 13,358,311.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	130,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	272,868.00
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)	2,609,719.84
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)	452.96
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)	36,765,259.80
9. Carry-Forward Adjustment (Part IV, Line F)	(920,198.77)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,845,061.03
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	441,977,832.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	108,109,904.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	67,103,922.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,112,607.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,864.00
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)	6,290,021.00
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)	3,008,906.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	58,081,439.16
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)	10,081.04
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)	2,400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,833,774.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,380,574.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,881,719.00
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)	746,201,643.20
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.93%
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)	4.80%

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)	36,765,259.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,818,097.23
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 (5.83%) times Part III, Line B19); zero if positive	(920,198.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(920,198.77)
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:	4.80%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-460099.38) is applied to the current year calculation and the remainder (\$-460099.39) is deferred to one or more future years:	4.87%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-306732.92) is applied to the current year calculation and the remainder (\$-613465.85) is deferred to one or more future years:	4.89%
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)	(920,198.77)

Approved
indirect cost
rate: 5.83%

Highest rate
used in any
program: 5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,957,068.00	871,997.00	5.83%
01	3010	17,165,021.00	1,000,721.00	5.83%
01	3182	749,818.00	43,710.00	5.83%
01	3310	9,484,996.00	552,975.00	5.83%
01	3311	210,792.00	12,289.00	5.83%
01	3315	409,739.00	23,888.00	5.83%
01	3327	445,623.00	25,980.00	5.83%
01	3345	1,937.00	112.00	5.78%
01	3385	158,693.00	3,591.00	2.26%
01	3395	14,322.00	835.00	5.83%
01	3550	350,254.00	17,513.00	5.00%
01	4035	2,187,515.00	127,532.00	5.83%
01	4124	471,813.00	23,582.00	5.00%
01	4127	1,364,055.00	79,505.00	5.83%
01	4201	367,255.00	20,872.00	5.68%
01	4203	743,118.00	43,324.00	5.83%
01	4510	40,050.00	2,335.00	5.83%
01	5630	97,549.00	5,687.00	5.83%
01	6010	3,836,811.00	191,838.00	5.00%
01	6019	913,148.00	53,237.00	5.83%
01	6053	512,913.00	29,903.00	5.83%
01	6211	494,214.00	28,812.00	5.83%
01	6266	3,175,805.00	185,149.00	5.83%
01	6318	94,949.00	5,536.00	5.83%
01	6385	205,280.00	11,966.00	5.83%
01	6387	1,995,125.00	116,316.00	5.83%
01	6515	1,817.00	105.00	5.78%
01	6520	421,360.00	24,565.00	5.83%
01	6546	3,092,172.00	180,274.00	5.83%
01	6547	2,112,023.00	123,131.00	5.83%
01	6690	142,963.00	8,335.00	5.83%
01	6770	5,965,201.00	59,652.00	1.00%
01	7085	725,273.00	42,283.00	5.83%
01	7220	131,619.00	7,673.00	5.83%
01	7399	5,444,805.00	317,432.00	5.83%
01	7412	65,196.00	3,801.00	5.83%
01	7810	960,464.00	39,614.00	4.12%
01	8150	18,513,946.00	1,062,134.00	5.74%

San Juan Unified
Sacramento County

Budget, July 1
2025-26 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

34 67447 0000000
Form ICR
H8BPB9HGCD(2026-27)

01	9010	14,322,036.00	139,616.00	0.97%
09	6266	3,908.00	227.00	5.81%
09	6762	34,013.00	1,983.00	5.83%
09	6770	56,273.00	563.00	1.00%
09	7412	127.00	7.00	5.51%
09	7413	7,257.00	423.00	5.83%
09	7435	33,385.00	1,946.00	5.83%
09	7810	1,492.00	87.00	5.83%
11	6391	2,061,705.00	102,947.00	4.99%
11	7810	177,690.00	8,885.00	5.00%
12	5025	2,259,030.00	131,701.00	5.83%
12	5320	165,091.00	9,625.00	5.83%
12	6105	5,230,049.00	304,912.00	5.83%
12	9010	20,966,698.00	1,142,078.00	5.45%
13	5310	15,881,719.00	925,904.00	5.83%

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	0.00	3,788,424.32	2,457,771.00	6,246,195.32
2. State Lottery Revenue	8560	7,120,702.00		2,995,065.00	10,115,767.00
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	(2,870,439.00)	2,870,439.00		0.00
7. Total Available (Sum Lines A1 through A6)		4,250,263.00	6,658,863.32	5,452,836.00	16,361,962.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	938,694.00		0.00	938,694.00
2. Classified Salaries	2000-2999	1,583,267.00		0.00	1,583,267.00
3. Employee Benefits	3000-3999	1,728,302.00		0.00	1,728,302.00
4. Books and Supplies	4000-4999	0.00		5,190,275.00	5,190,275.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			200,000.00	200,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
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)		4,250,263.00	0.00	5,390,275.00	9,640,538.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)					
	979Z	0.00	6,658,863.32	62,561.00	6,721,424.32
D. COMMENTS:					
Software licenses expenditures					

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
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	529,558,667.00	2.76%	544,174,180.00	2.46%	557,565,702.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,605,097.00	14.21%	14,395,947.00	0.11%	14,412,470.00
4. Other Local Revenues	8600-8799	10,764,166.00	0.00%	10,764,166.00	0.00%	10,764,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(99,266,105.00)	2.02%	(101,269,115.00)	3.33%	(104,638,740.00)
6. Total (Sum lines A1 thru A5c)		453,661,825.00	3.17%	468,065,178.00	2.14%	478,103,598.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				228,358,399.00		229,817,767.00
b. Step & Column Adjustment				2,055,225.00		2,068,360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(595,857.00)		146,910.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	228,358,399.00	0.64%	229,817,767.00	0.96%	232,033,037.00
2. Classified Salaries						
a. Base Salaries				66,783,957.00		67,370,683.00
b. Step & Column Adjustment				601,055.00		606,336.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,329.00)		75,916.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,783,957.00	0.88%	67,370,683.00	1.01%	68,052,935.00
3. Employee Benefits	3000-3999	137,478,958.00	2.85%	141,394,675.00	2.85%	145,427,326.00
4. Books and Supplies	4000-4999	11,895,684.00	64.25%	19,538,859.00	-30.37%	13,604,393.00
5. Services and Other Operating Expenditures	5000-5999	34,279,689.00	4.03%	35,660,979.00	3.17%	36,792,470.00
6. Capital Outlay	6000-6999	2,377,122.00	6.96%	2,542,545.00	-60.36%	1,007,763.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	0.00%	1,282,784.00	0.00%	1,282,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,884,634.00)	-13.40%	(8,559,833.00)	0.52%	(8,603,981.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		472,591,959.00	3.49%	489,068,459.00	0.11%	489,616,727.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(18,930,134.00)		(21,003,281.00)		(11,513,129.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		148,138,516.00		129,208,382.00		108,205,101.00
2. Ending Fund Balance (Sum lines C and D1)		129,208,382.00		108,205,101.00		96,691,972.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,598,046.00		9,339,731.00		4,761,655.00
d. Assigned	9780	694,414.00		694,414.00		694,414.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
2. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		129,208,382.00		108,205,101.00		96,691,972.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
c. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		102,593,319.00		97,848,353.00		90,913,300.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see budget assumptions document for explanation of changes						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,814,327.00	0.00%	2,814,327.00	0.00%	2,814,327.00
2. Federal Revenues	8100-8299	38,928,940.00	-11.78%	34,341,899.00	0.00%	34,341,899.00
3. Other State Revenues	8300-8599	136,419,483.00	1.27%	138,150,934.00	0.41%	138,713,012.00
4. Other Local Revenues	8600-8799	5,680,889.00	-5.96%	5,342,547.00	0.23%	5,354,889.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	99,266,105.00	2.02%	101,269,115.00	3.33%	104,638,740.00
6. Total (Sum lines A1 thru A5c)		283,109,744.00	-0.42%	281,918,822.00	1.40%	285,862,867.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,444,117.00		72,674,897.00
b. Step & Column Adjustment				678,997.00		654,074.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,448,217.00)		930,566.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,444,117.00	-3.67%	72,674,897.00	2.18%	74,259,537.00
2. Classified Salaries						
a. Base Salaries				60,130,489.00		57,041,636.00
b. Step & Column Adjustment				541,174.00		513,375.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,630,027.00)		(205,405.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,130,489.00	-5.14%	57,041,636.00	0.54%	57,349,606.00
3. Employee Benefits	3000-3999	99,245,246.00	-0.73%	98,517,553.00	2.16%	100,643,725.00
4. Books and Supplies	4000-4999	16,667,181.00	-11.13%	14,812,752.00	-3.95%	14,227,113.00
5. Services and Other Operating Expenditures	5000-5999	41,323,215.00	-26.05%	30,560,112.00	1.09%	30,894,708.00
6. Capital Outlay	6000-6999	806,216.00	79.89%	1,450,323.00	0.00%	1,450,323.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,970,487.00	-18.57%	5,675,865.00	0.28%	5,691,866.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,163,945.00	0.60%	7,207,163.00	0.60%	7,250,440.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		307,866,000.00	-6.43%	288,055,405.00	1.33%	291,882,422.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(24,756,256.00)		(6,136,583.00)		(6,019,555.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		89,725,160.00		64,968,904.00		58,832,321.00
2. Ending Fund Balance (Sum lines C and D1)		64,968,904.00		58,832,321.00		52,812,766.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	64,968,904.00		58,832,321.00		52,812,766.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,968,904.00		58,832,321.00		52,812,766.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see budget assumptions document for explanation of changes						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	532,372,994.00	2.75%	546,988,507.00	2.45%	560,380,029.00
2. Federal Revenues	8100-8299	38,928,940.00	-11.78%	34,341,899.00	0.00%	34,341,899.00
3. Other State Revenues	8300-8599	149,024,580.00	2.36%	152,546,881.00	0.38%	153,125,482.00
4. Other Local Revenues	8600-8799	16,445,055.00	-2.06%	16,106,713.00	0.08%	16,119,055.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		736,771,569.00	1.79%	749,984,000.00	1.86%	763,966,465.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				303,802,516.00		302,492,664.00
b. Step & Column Adjustment				2,734,222.00		2,722,434.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,044,074.00)		1,077,476.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	303,802,516.00	-0.43%	302,492,664.00	1.26%	306,292,574.00
2. Classified Salaries						
a. Base Salaries				126,914,446.00		124,412,319.00
b. Step & Column Adjustment				1,142,229.00		1,119,711.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,644,356.00)		(129,489.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	126,914,446.00	-1.97%	124,412,319.00	0.80%	125,402,541.00
3. Employee Benefits	3000-3999	236,724,204.00	1.35%	239,912,228.00	2.57%	246,071,051.00
4. Books and Supplies	4000-4999	28,562,865.00	20.27%	34,351,611.00	-18.98%	27,831,506.00
5. Services and Other Operating Expenditures	5000-5999	75,602,904.00	-12.41%	66,221,091.00	2.21%	67,687,178.00
6. Capital Outlay	6000-6999	3,183,338.00	25.43%	3,992,868.00	-38.44%	2,458,086.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	0.00%	1,397,888.00	0.00%	1,397,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,914,147.00)	-1.04%	(2,883,968.00)	0.98%	(2,912,115.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,183,945.00	0.60%	7,227,163.00	0.60%	7,270,440.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		780,457,959.00	-0.43%	777,123,864.00	0.56%	781,499,149.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(43,686,390.00)		(27,139,864.00)		(17,532,684.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		237,863,676.00		194,177,286.00		167,037,422.00
2. Ending Fund Balance (Sum lines C and D1)		194,177,286.00		167,037,422.00		149,504,738.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740	64,968,904.00		58,832,321.00		52,812,766.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,598,046.00		9,339,731.00		4,761,655.00
d. Assigned	9780	694,414.00		694,414.00		694,414.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
2. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		194,177,286.00		167,037,422.00		149,504,738.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
c. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		102,593,319.00		97,848,353.00		90,913,300.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.15%		12.59%		11.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
CN						
San Juan Unified						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		1,390,919.00		1,433,479.00		1,481,599.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		36,318.49		36,129.27		35,940.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		780,457,959.00		777,123,864.00		781,499,149.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		780,457,959.00		777,123,864.00		781,499,149.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		15,609,159.18		15,542,477.28		15,629,982.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		15,609,159.18		15,542,477.28		15,629,982.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	36,318	
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	35,124	35,699		
Charter School				
Total ADA	35,124	35,699	N/A	Met
Second Prior Year (2024-25)				
District Regular	35,778	36,396		
Charter School				
Total ADA	35,778	36,396	N/A	Met
First Prior Year (2025-26)				
District Regular	36,537	36,614		
Charter School		0		
Total ADA	36,537	36,614	N/A	Met
Budget Year (2026-27)				
District Regular	36,318			
Charter School	0			
Total ADA	36,318			

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	37,911	38,209		
Charter School				
Total Enrollment	37,911	38,209	N/A	Met
Second Prior Year (2024-25)				
District Regular	38,475	39,199		
Charter School				
Total Enrollment	38,475	39,199	N/A	Met
First Prior Year (2025-26)				
District Regular	39,355	39,470		
Charter School				
Total Enrollment	39,355	39,470	N/A	Met
Budget Year (2026-27)				
District Regular	39,153			
Charter School				
Total Enrollment	39,153			

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	35,467	38,209	
Charter School		0	
Total ADA/Enrollment	35,467	38,209	92.8%
Second Prior Year (2024-25)			
District Regular	36,393	39,199	
Charter School	0		
Total ADA/Enrollment	36,393	39,199	92.8%
First Prior Year (2025-26)			
District Regular	36,614	39,470	
Charter School			
Total ADA/Enrollment	36,614	39,470	92.8%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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	36,318	39,153		
Charter School	0			
Total ADA/Enrollment	36,318	39,153	92.8%	Met
1st Subsequent Year (2027-28)				
District Regular	36,129	38,949		
Charter School				
Total ADA/Enrollment	36,129	38,949	92.8%	Met
2nd Subsequent Year (2028-29)				
District Regular	35,940	38,745		
Charter School				
Total ADA/Enrollment	35,940	38,745	92.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	36,690.75	36,395.47	36,206.25	36,017.01
b. Prior Year ADA (Funded)		36,690.75	36,395.47	36,206.25
c. Difference (Step 1a minus Step 1b)		(295.28)	(189.22)	(189.24)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.80%)	(.52%)	(.52%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		508,939,375.00	529,558,667.00	544,174,180.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		21,935,287.06	17,475,436.01	16,814,982.16
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.51%	2.78%	2.57%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.51% to 4.51%	1.78% to 3.78%	1.57% to 3.57%

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)	155,352,438.00	155,352,438.00	155,352,438.00	153,352,438.00
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)	548,982,102.00	569,826,851.00	584,598,046.00	598,146,393.00
District's Projected Change in LCFF Revenue:		3.80%	2.59%	2.32%
LCFF Revenue Standard		2.51% to 4.51%	1.78% to 3.78%	1.57% to 3.57%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
Second Prior Year (2024-25)	373,307,893.33	415,689,849.23	89.8%
First Prior Year (2025-26)	432,277,229.00	476,271,878.00	90.8%
Historical Average Ratio:			90.4%
	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	432,621,314.00	472,571,959.00	91.5%	Met
1st Subsequent Year (2027-28)	438,583,125.00	489,048,459.00	89.7%	Met
2nd Subsequent Year (2028-29)	445,513,298.00	489,596,727.00	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.51%	2.78%	2.57%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.49% to 13.51%	-7.22% to 12.78%	-7.43% to 12.57%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.49% to 8.51%	-2.22% to 7.78%	-2.43% to 7.57%

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)	37,973,644.00		
Budget Year (2026-27)	38,928,940.00	2.52%	No
1st Subsequent Year (2027-28)	34,341,899.00	(11.78%)	Yes
2nd Subsequent Year (2028-29)	34,341,899.00	0.00%	No

Explanation:
(required if Yes)

Title carryover not budgeted; Refugee grant ended; CSI grant not applied for yet.

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

First Prior Year (2025-26)	151,349,477.00		
Budget Year (2026-27)	149,024,580.00	(1.54%)	Yes
1st Subsequent Year (2027-28)	152,546,881.00	2.36%	No
2nd Subsequent Year (2028-29)	153,125,482.00	.38%	No

Explanation:
(required if Yes)

Increase to state reimbursement for transportation expenditures from prior year; increased ELO-P appropriation; SPED COLA; Universal Pre-K grant spent in prior year.

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

First Prior Year (2025-26)	27,685,462.00		
Budget Year (2026-27)	16,445,055.00	(40.60%)	Yes
1st Subsequent Year (2027-28)	16,106,713.00	(2.06%)	No
2nd Subsequent Year (2028-29)	16,119,055.00	.08%	No

Explanation:
(required if Yes)

Reduced interest revenue; ARSI & URSI grants ended; Medi-Cal billing backcasting complete; Donations and reimbursables not budgeted; Prior year released liabilities.

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

First Prior Year (2025-26)	33,255,873.00		
Budget Year (2026-27)	28,562,865.00	(14.11%)	Yes
1st Subsequent Year (2027-28)	34,351,611.00	20.27%	Yes
2nd Subsequent Year (2028-29)	27,831,506.00	(18.98%)	Yes

Explanation:

(required if Yes)

For 26-27 Textbooks projections; COLA; Carryover and donations not budgeted; Grants ending; Title I carryover; Change in spending plans. For 27-28 Computer replacements; COLA; Textbook projections; Change in spending plans; Grants not budgeted until allocated. For 29-29 Textbook projections; Computer replacements; COLA.

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

First Prior Year (2025-26)	93,322,925.00		
Budget Year (2026-27)	75,602,904.00	(18.99%)	Yes
1st Subsequent Year (2027-28)	66,221,091.00	(12.41%)	Yes
2nd Subsequent Year (2028-29)	67,687,178.00	2.21%	No

Explanation:

(required if Yes)

For 26-27 Propane tank infrastructure project; Reduced contracts to cover current year vacancies; Out years not budgeted; Reduced LCFF Supplemental and Concentration allocations; Title I carryover; Grants ending; Programs needs changed. For 27-28 COLA; Medi-Cal one time allocations ending; Grants not budgeted until allocated; Program needs changed.

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)	217,008,583.00		
Budget Year (2026-27)	204,398,575.00	(5.81%)	Met
1st Subsequent Year (2027-28)	202,995,493.00	(.69%)	Met
2nd Subsequent Year (2028-29)	203,586,436.00	.29%	Met

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

First Prior Year (2025-26)	126,578,798.00		
Budget Year (2026-27)	104,165,769.00	(17.71%)	Not Met
1st Subsequent Year (2027-28)	100,572,702.00	(3.45%)	Met
2nd Subsequent Year (2028-29)	95,518,684.00	(5.03%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

For 26-27 Textbooks projections; COLA; Carryover and donations not budgeted; Grants ending; Title I carryover; Change in spending plans. For 27-28 Computer replacements; COLA; Textbook projections; Change in spending plans; Grants not budgeted until allocated. For 29-29 Textbook projections; Computer replacements; COLA.

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

For 26-27 Propane tank infrastructure project; Reduced contracts to cover current year vacancies; Out years not budgeted; Reduced LCFF Supplemental and Concentration allocations; Title I carryover; Grants ending; Programs needs changed. For 27-28 COLA; Medi-Cal one time allocations ending; Grants not budgeted until allocated; Program needs changed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

1,390,919.00

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)

754,157,149.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

754,157,149.00

22,624,714.47

22,624,714.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

The District met the requirement & rounded down the 47 cents.

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)	12,764,450.46	14,806,261.47	15,494,900.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	118,755,219.15	118,152,757.59	93,366,905.92
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)	131,519,669.61	132,959,019.06	108,861,805.92
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	638,222,523.03	740,313,073.62	774,744,977.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,274,960.00	806,448.00	916,958.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	644,497,483.03	741,119,521.62	775,661,935.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.4%	17.9%	14.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.8%	6.0%	4.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	51,741,236.20	376,935,822.67	N/A	Met
Second Prior Year (2024-25)	11,071,822.78	415,730,053.25	N/A	Met
First Prior Year (2025-26)	(50,435,952.00)	476,296,503.00	10.6%	Not Met
Budget Year (2026-27) (Information only)	(18,930,134.00)	472,591,959.00		

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 District continued to fund actions implemented with Covid Relief dollars in FY 25-26. Deficit spending is continued to be addressed.

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): 36,395

District's Fund Balance Standard Percentage Level: .7%

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)	112,265,815.18	135,761,408.63	N/A	Met
Second Prior Year (2024-25)	156,662,822.00	187,502,644.83	N/A	Met
First Prior Year (2025-26)	179,895,952.00	198,574,468.00	N/A	Met
Budget Year (2026-27) (Information only)	148,138,516.00			

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	0.00	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.)	36,318	36,129	35,940
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes
2.	If you are the SELPA AU and are excluding special education pass-through funds:	
a.	Enter the name(s) of the SELPA(s):	CN
		San Juan Unified

	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)	1,390,919.00	1,433,479.00	1,481,599.00

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)	780,457,959.00	777,123,864.00	781,499,149.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	780,457,959.00	777,123,864.00	781,499,149.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,609,159.18	15,542,477.28	15,629,982.98
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)	15,609,159.18	15,542,477.28	15,629,982.98

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		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,609,159.00	15,542,477.00	15,629,983.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	86,984,160.00	82,305,876.00	75,283,317.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	102,593,319.00	97,848,353.00	90,913,300.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.15%	12.59%	11.63%
District's Reserve Standard (Section 10B, Line 7):		15,609,159.18	15,542,477.28	15,629,982.98
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(108,686,206.00)			
Budget Year (2026-27)	(99,266,105.00)	(9,420,101.00)	(8.7%)	Met
1st Subsequent Year (2027-28)	(101,269,115.00)	2,003,010.00	2.0%	Met
2nd Subsequent Year (2028-29)	(104,638,740.00)	3,369,625.00	3.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	845,411.00			
Budget Year (2026-27)	0.00	(845,411.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	7,094,534.00			
Budget Year (2026-27)	7,183,945.00	89,411.00	1.3%	Met
1st Subsequent Year (2027-28)	7,227,163.00	43,218.00	.6%	Met
2nd Subsequent Year (2028-29)	7,270,440.00	43,277.00	.6%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

- 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)

FY 25/26 is a projected one-time transfer due to the board-approved closure of fund 14.

- 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 011/OB8571-8572 and 8611-8612	FD 51/OB 7438/7439	765,820,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	due within one year	10,060,098

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

TOTAL:				775,880,854

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	98,276,485	107,669,448	92,366,875	91,334,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	98,276,485	107,669,448	92,366,875	91,334,100
Has total annual payment increased over prior year (2025-26)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

There is a payment due in 25/26 being paid from a sinking bond fund. This will pay off this debt issuance.

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)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

22,299,946 0

4. OPEB Liabilities

a. Total OPEB liability

117,036,258.00

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

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

117,036,258.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

Method

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

11,988,068.00

11,988,068.00

11,988,068.00

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

6,675,507.00

6,538,665.00

6,604,574.00

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

6,016,271.00

6,256,882.00

6,507,118.00

d. Number of retirees receiving OPEB benefits

403.00

403.00

403.00

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:

Dental, Vision, Workers Compensation

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

2,517,328.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	14,034,605.00	14,034,605.00	14,034,605.00
b. Amount contributed (funded) for self-insurance programs	13,370,000.00	13,370,000.00	13,370,000.00

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	2,500.00	2,448.00	2,448.00	2,448.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

2,988,616

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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	2,275.00	2,181.00	2,181.00	2,181.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,538,149

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

7. Amount included for any tentative salary schedule increases

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

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

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

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)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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	331.00	329.00	329.00	329.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

557,329

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

--	--	--

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

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

Education Protection Account..... 190

Excess Reserves Substantiation 193

Multi-year Projections Planning Factors and Details..... 194

Staffing Standards 199

Glossary 207

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General Fund Multi-Year Planning Factors

2026-27 Average Salaries

Health & Welfare (H&W) updated for 2026-2027
Payroll-Related (P/R) Costs updated for 2026-2027 rates

Classification	Salary	H/W	PR Cost	Total	FTE	Range/Step	Days/Yr
Counselor K-6/7-8/9-12	\$ 93,497	\$ 18,965	\$ 22,851	\$ 135,313	65.1	10-4-S12	186/195
Nurse	\$ 97,455	\$ 18,965	\$ 23,818	\$ 140,238	26.6	10-5-S11	187
Psychologist	\$ 123,854	\$ 18,965	\$ 30,270	\$ 173,089	40.2	30-16D-S5	198
Special Ed Teacher	\$ 97,573	\$ 18,965	\$ 23,847	\$ 140,385	268.8	10-4-S15	186
Elem. Principal	\$ 141,586	\$ 18,965	\$ 34,604	\$ 195,155	31.0	30-19B-S6	208
Elem. VP / Adm. Instr. Spclst.	\$ 129,886	\$ 18,965	\$ 31,744	\$ 180,595	16.5	30-16C-S6	208
Elem. Teacher	\$ 96,015	\$ 18,965	\$ 23,466	\$ 138,446	642.6	10-4-S14	186
Elem Prep Tchr (& SpEd)	\$ 82,183	\$ 18,965	\$ 20,086	\$ 121,234	106.6	10-3-S15	186
Elem. Secretary	\$ 34,847	\$ 18,965	\$ 13,775	\$ 67,587	34.0	85-25-S1	229
MS Principal	\$ 162,591	\$ 18,965	\$ 39,737	\$ 221,293	8.0	30-21-CE	208
MS VP / Adm. Instr. Spclst.	\$ 140,018	\$ 18,965	\$ 34,220	\$ 193,203	15.0	30-17-S6	208
MS Teacher	\$ 92,650	\$ 18,965	\$ 22,644	\$ 134,259	246.9	10-4-S11	186
MS Secretary	\$ 41,776	\$ 18,965	\$ 16,514	\$ 77,255	17.0	85-26-S2	229
Librarian	\$ 98,832	\$ 18,965	\$ 24,155	\$ 141,952	9.0	10-5-S11	186/195
Teacher on Special Assign	\$ 106,939	\$ 18,965	\$ 26,136	\$ 152,040	15.6	10-4-S20	190
HS Principal	\$ 184,725	\$ 18,965	\$ 45,147	\$ 248,837	8.0	30-23-CE	225
HS VP / Admin. Instr. Spclst.	\$ 141,484	\$ 18,965	\$ 34,579	\$ 195,028	21.5	30-18B-S6	208
HS Teacher	\$ 94,551	\$ 18,965	\$ 23,108	\$ 136,624	417.0	10-4-S12	186
HS Secty I	\$ 44,475	\$ 17,327	\$ 17,581	\$ 79,383	19.0	85-23-S4	239
HS Secty II	\$ 50,219	\$ 18,527	\$ 19,852	\$ 88,598	10.0	85-26-S4	260
Instructional Asst II	\$ 22,859	\$ 12,183	\$ 9,036	\$ 44,078	183.4	85-19B- S1	206
Instructional Asst III	\$ 26,753	\$ 13,658	\$ 10,575	\$ 50,986	166.9	85-22-S3	206
Instructional Assist Bilingual	\$ 18,021	\$ 9,220	\$ 7,124	\$ 34,365	78.3	85-18-S1	206
Bus Driver	\$ 45,235	\$ 15,542	\$ 17,881	\$ 78,658	70.1	88-29-S4	212
Admin. Asst. (Gen. Unit)	\$ 60,302	\$ 18,443	\$ 23,837	\$ 102,582	12.0	85-28-S6	260
Campus Safety Monitor / Campus Monitor / Rep	\$ 22,667	\$ 11,088	\$ 8,960	\$ 42,715	53.1	85-13-S4	205
Custodian	\$ 46,988	\$ 15,681	\$ 18,574	\$ 81,242	217.4	85-20-S5	260
Clerk (Elem. Add'l Staff)	\$ 20,253	\$ 13,411	\$ 8,006	\$ 41,670	29.8	85-14-S1	218
ICT (ES, MS, HS Add'l Staff)	\$ 29,702	\$ 16,005	\$ 11,741	\$ 57,449	71.1	85-18-S6	218
Average New Hire Teacher Cost	\$ 69,958	\$ 18,965	\$ 17,098	\$ 106,021	102.9	10-2-S7	186/187
Avg. Blended (New & Avg. Tchr.)	\$ 83,178	\$ 18,965	\$ 20,329	\$ 122,472		10-3-S20	186/187
Average Teacher Cost	\$ 96,398	\$ 18,965	\$ 23,560	\$ 138,923	1,943.7	10-4-S13	186/187

Notes / Assumptions

Average salary, FTE, range/step, and work days per year were provided by HR Position Control using the POS10 report as of 9/1/2026.

Salary calculations are based on a simple average by employee count, not a weighted average by FTE.

Salary calculations include base salary only and do not include add-ons or stipends.

Health & Welfare (H&W) and payroll tax rates of Certificated: 24.44% and Classified: 39.53% were provided by Fiscal Services.

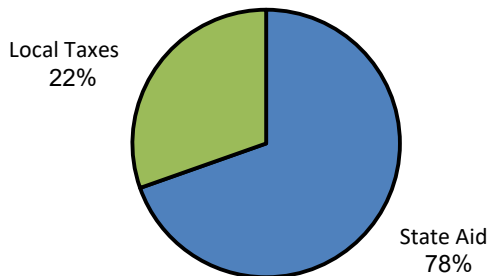
H&W costs for SJTA positions are based on the district average.

Education Protection Account (EPA)

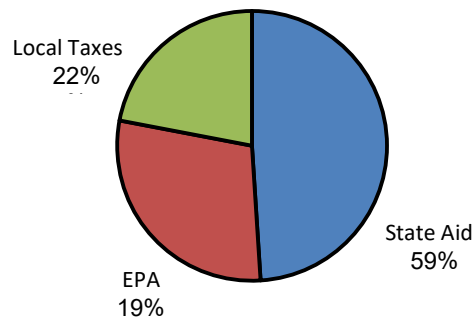
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2026-27, the reduction is approximately 19% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2026-27.

Fund 01, Resource 1400, Education Protection Account-
Projected expenditures through: June 30, 2027

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	75,720,913.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		75,720,913.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	75,720,913.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		75,720,913.00

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2027

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	\$ 776,920.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		\$ 776,920.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	\$ 776,920.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 776,920.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

District: SAN JUAN UNIFIED SCHOOL DISTRICT
CDS #: 34-67447-0000000

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

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
(Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2026-27 Adopted Budget
01	General Fund	\$103,287,733.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$103,287,733.00
District Standard Reserve Level		2%
Less District Minimum Reserve for Economic Uncertainties		\$15,609,159
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$87,678,574.00

Add total of Object Codes 9780/9789/9790 from:

<-- a) Form 01

<-- b) Form 17

<-- Source: Form 01CS Line 10B-4

<-- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2026-27 Adopted Budget	Description of Need
01	General Fund	\$ 23,413,739	Additional 3% reserve for economic uncertainty
01	General Fund	\$ 5,000,000	Additional instructional materials beyond commitment
01	General Fund	\$ 5,000,000	Declining enrollment
01	General Fund	\$ 16,000,000	May Revise proposed additional AB602 revenue
01	General Fund	\$ 6,500,000	May Revise proposed COLA augmentation
01	General Fund	\$ 14,000,000	One year LCFF growth
01	General Fund	\$ 17,764,835	Special Education cost increases
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
Insert Lines above as needed			
Total of Substantiated Needs		\$87,678,574.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero
Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.			

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	36,613.77	36,318.49	36,129.27	35,940.03
Funded	36,690.75	36,395.47	36,206.25	36,017.01
Funded change from prior year	212.16	(295.28)	(189.22)	(189.24)
Funded % change from prior	0.58%	-0.80%	-0.52%	-0.52%
LCFF REVENUES				
State Funded COLA	2.30%	4.31%	3.30%	3.09%
LCFF Targeted Student %, 3 yr avg	63.24%	63.99%	63.99%	63.86%
Supplemental Grant Growth	\$ 2,700,717	\$ 2,443,949	\$ 1,534,303	\$ 1,339,187
Concentration Grant Growth	\$ 4,631,381	\$ 2,876,493	\$ 700,555	\$ 279,019
Base Grant Growth	\$ 11,597,072	\$ 14,171,583	\$ 11,988,616	\$ 11,393,951
TOTAL LCFF FUNDING	\$ 508,939,375	\$ 529,558,667	\$ 544,174,180	\$ 557,565,702
Transportation and TIIG	\$ 8,203,172	\$ 8,371,151	\$ 8,569,840	\$ 8,762,025
Transitional K Add-on	\$ 4,907,048	\$ 5,866,336	\$ 6,059,686	\$ 6,246,866
Supplemental Grant	\$ 53,144,361	\$ 55,588,310	\$ 57,122,613	\$ 58,461,800
Concentration Grant	\$ 22,504,839	\$ 25,381,332	\$ 26,081,887	\$ 26,360,906
Base Grant	\$ 420,179,955	\$ 434,351,538	\$ 446,340,154	\$ 457,734,105
TOTAL LCFF FUNDING PER ADA	\$ 13,124	\$ 13,691	\$ 14,142	\$ 14,574
Supplemental Grant	\$ 1,448	\$ 1,527	\$ 1,578	\$ 1,623
\$ Growth from prior year	\$ 66	\$ 79	\$ 51	\$ 45
Concentration Grant	\$ 613	\$ 697	\$ 720	\$ 732
\$ Growth from prior year	\$ 123	\$ 84	\$ 23	\$ 12
Base Grant	\$ 11,452	\$ 11,934	\$ 12,328	\$ 12,709
\$ Growth from prior year	\$ 251	\$ 482	\$ 393	\$ 381
Transportation and TIIG	\$ 224	\$ 230	\$ 236	\$ 242
FEDERAL REVENUES				
Special Education-restricted	\$ 11,165,194	\$ 11,165,194	\$ 11,165,194	\$ 11,165,194
Change from prior year	\$ (34,427)	\$ -	\$ -	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 18,165,742	\$ 18,463,854	\$ 16,463,854	\$ 16,463,854
Change from prior year	\$ 379,985	\$ 298,112	\$ (2,000,000)	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 8,642,708	\$ 9,299,892	\$ 6,712,851	\$ 6,712,851
Change from prior year	\$ (17,334,902)	\$ 657,184	\$ (2,587,041)	\$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 38,576,597	\$ 53,679,127	\$ 55,286,359	\$ 56,666,155
Change from prior year	\$ 2,181,094	\$ 15,102,530	\$ 1,607,232	\$ 1,379,796
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,744,049	\$ 3,812,224	\$ 3,897,447	\$ 3,993,248
Change from prior year	\$ 90,112	\$ 68,175	\$ 85,223	\$ 95,801
Mandate Block Grant	\$ 1,841,046	\$ 1,892,758	\$ 1,929,463	\$ 1,983,536
Change from prior year	\$ 97,066	\$ 51,712	\$ 36,705	\$ 54,073
Lottery-unrestricted	\$ 7,070,496	\$ 7,078,246	\$ 7,222,586	\$ 7,185,036
Change from prior year	\$ (725,380)	\$ 7,750	\$ 144,340	\$ (37,550)
\$ per qualified ADA	\$ 190.00	\$ 190	\$ 190	\$ 190
Lottery-restricted	\$ 2,974,700	\$ 3,117,116	\$ 3,100,910	\$ 3,084,703
Change from prior year	\$ (585,839)	\$ 142,416	\$ (16,206)	\$ (16,207)
\$ per qualified ADA	\$ 82.00	\$ 82	\$ 82	\$ 82
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	\$ 27,685,462	\$ 16,445,055	\$ 16,106,713	\$ 16,119,055
Change from prior year	\$ (4,291,602)	\$ (11,240,407)	\$ (338,342)	\$ 12,342

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,544.86	1,527.65	1,527.65	1,527.65
Change from prior year	(99.04)	(17.21)	-	-
Reg. Ed. Reserve	8.00	5.00	5.00	5.00
Change from prior year	-	(3.00)	-	-
Reg. Ed. Other Tchr (beyond ratio)	(4.76)	(4.96)	(4.96)	(4.96)
Change from prior year	26.58	(0.20)	-	-
Reg. Ed. Other Certificated	92.30	92.10	92.10	92.10
Change from prior year	(9.73)	(0.20)	0.00	0.00
Supplemental and Concentration Grant	359.12	335.04	335.04	335.04
Change from prior year	10.67	(24.08)	0.00	0.00
Expense	\$ 36,730,280	\$ 36,042,173	\$ 36,042,173	\$ 36,042,173
Change from prior year	\$ 565,914	\$ (688,107)	\$ -	\$ -
Classified				
Reg. Ed. based on enrollment	194.25	196.25	196.25	196.25
Change from prior year	-	2.00	-	-
Reg. Ed. Classified Other, includes reductions	650.39	699.65	699.65	699.65
Change from prior year	-	49.26	-	-
Supplemental and Concentration Grant	415.07	209.80	209.80	209.80
Change from prior year	100.03	(205.27)	0.00	0.00
Expense	\$ 13,656,454	\$ 9,826,099	\$ 9,826,099	\$ 9,826,099
Change from prior year	\$ (444,329)	\$ (3,830,355)	\$ -	\$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	83.07	83.68	83.68	83.68
Change from prior year	-	0.61	0.00	-
Reg. Ed. Other Management, including reductions	46.47	45.75	45.75	45.75
Change from prior year	-	(0.73)	-	-
Other Staffing Costs				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	\$ 4,811,221	\$ 4,830,999	\$ 50,007,789	\$ 4,944,531
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	\$ 51,686,208	\$ 55,308,997	\$ 58,903,693	\$ 62,733,201
Change due to enrollment & rate change	\$ 10,439,683	\$ 3,622,789	\$ 3,594,696	\$ 3,829,508
Premium rate change; % annualized	24.67%	7.01%	6.50%	6.50%
Retiree Medical Insurance	\$ 6,110,772	\$ 3,931,772	\$ 3,908,337	\$ 3,946,796
Change due to salary & rate changes	\$ 792,831	\$ (2,179,000)	\$ (23,435)	\$ 38,459
Workers' Compensation Insurance	\$ 5,296,153	\$ 5,288,869	\$ 5,319,673	\$ 5,371,539
Change due to salary & rate changes	\$ 684,176	\$ (7,284)	\$ 30,804	\$ 51,866
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 41,715,862	\$ 42,475,078	\$ 43,895,193	\$ 44,318,310
Change due to salary & rate changes	\$ 5,265,802	\$ 759,216	\$ 1,420,115	\$ 423,117
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 18,413,636	\$ 17,721,877	\$ 18,055,343	\$ 17,625,710
Change due to salary & rate changes	\$ 2,770,766	\$ (691,759)	\$ 333,466	\$ (429,633)
% of qualified payroll	26.81%	26.40%	26.80%	25.90%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Supplies and Materials				
Transportation Fuel and Supplies	\$ 1,242,517	\$ 1,510,350	\$ 1,585,868	\$ 1,665,161
Change from prior year	\$ 220,614	\$ 267,833	\$ 75,518	\$ 79,293
COLA %	22%	22%	5%	5%
Services and Operating				
Utilities (electric, gas, water, etc.)	\$ 11,035,244	\$ 10,904,314	\$ 11,449,530	\$ 12,022,006
Change from prior year	\$ 1,158,288	\$ (130,930)	\$ 545,216	\$ 572,476
Inflation % increase	10.95%	-1.19%	5.00%	5.00%
Property and Liability Insurance	\$ 6,147,971	\$ 6,868,392	\$ 7,057,273	\$ 7,246,408
Change from prior year	\$ 1,023,942	\$ 720,421	\$ 188,881	\$ 189,135
Inflation % increase	19.58%	11.72%	2.75%	2.68%
Board Election	\$ -	\$ 197,182	\$ -	\$ 197,182
Change from prior year	\$ (138,859)	\$ 197,182	\$ (197,182)	\$ 197,182
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ -	\$ -	\$ -
Change from prior year, Base \$ RRMA	\$ -	\$ (2,000,000)	\$ -	\$ -
Special Education Contribution (all RS-obj 8981)	\$ 85,991,808	\$ 76,407,443	\$ 78,502,982	\$ 81,733,316
Change from prior year	\$ 13,418,899	\$ (9,584,365)	\$ 2,095,539	\$ 3,230,334
System of Professional Growth	\$ -	\$ 73,000	\$ 73,657	\$ 74,321
Change from prior year	\$ -	\$ 73,000	\$ 657	\$ 664
Restricted Maintenance Account	\$ 22,490,566	\$ 22,624,714	\$ 22,254,692	\$ 22,655,950
Change from prior year	\$ 559,922	\$ 134,148	\$ (370,022)	\$ 401,258

2026-27 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT STANDARDS
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations *which could be determined by the Superintendent or designee as needed.*

(Changes from prior publication are identified by a ~~strike through~~ or red font.)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u>		
Grade TK	1.00 FTE for every 24.0 students; dependent on having an Elementary Paraeducators for every 24.0 students described in 7.	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size: Per Ed Code 48000(g)(3)(A)
Grades K- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) SJTA Agreement - Class Size Loading Ratio Max Class Size TK - 3 26 27	Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4- 6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8 SJTA Agreement - Class Size Loading Ratio Max Class Size 4-6 26 29 (6)-7-8* 33 36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers (Specialists) for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers (Specialists)	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 1.80 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .6 Music Lead and .6 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	Stipend per K-8 School based on number of practitioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	Basic Staff: · Elem. School Secretary: 1.00 FTE per school, 10.5 · Intermediate Clerk Typist: 0.75 FTE per school, 10 Additional Staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. <u>Elementary Paraeducator</u>	2 x 0.75 FTE per TK classroom for 2025-26 Elementary Paraeducator is 9 months/6 hrs.	For the-2025-26 school year and onwards, the adult-to-student ratio will increase to 1 adult for every 10 students
8. <u>School Playground Rec Aides</u>	· Up to 400 = 4 hours · 401 to 500 = 5 hours · 501 to 600 = 6 hours · 601 to 5000 = 7 hours	Allocation is based on CALPADS enrollment
9. <u>Grades TK- 5 & self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
10. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
11. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
12. <u>Montessori Program</u>		Funding to provide the minimally required training and certification including another age/grade span certification when it is necessary.
13. <u>Operations</u>	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
14. <u>Instructional Materials Allocation (IMA)</u>	\$83.81 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support and SIS printing. <i>Allocation is based on CALPADS enrollment</i>
15. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist	

B. MIDDLE SCHOOLS (MS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	1.0 FTE per school 2.0 FTE per school with an enrollment of 1,000	
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students SJTA Agreement - Class Size (6)7 - 8 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	4.6 FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
9. <u>Duty Relief</u>	\$24.37 per student	Allocation is based on CALPADS enrollment
10. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
11. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
12. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
13. <u>Athletics</u>	Middle school site allocation is 1 head coach & 1 assistant coach	

SUPPLIES & MISC.	ALLOCATION	COMMENTS
14. <u>Instructional Materials Allocation</u>	\$89.32 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical support. Allocation is based on CALPADS enrollment.
15. <u>After School Detention</u>	\$1,420.00 per Site	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	
2. <u>Vice Principals</u>	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750 Schools with less than 3 VP's will be provided an additional \$9,000, for Extra Safety and Support.	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. <u>Teachers</u> Grades 9-12	1.00 FTE for every 27.8 students Loading Ratio Max Class Size 9 - 12 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	2.87 FTE	IB & Contractual Requirement
ROP/CTE/School to Career	15.10 FTE's for all High Schools	
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
High School Stipends	3 Curriculum Facilitator stipends per site	Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
5. <u>Intervention / Support</u>	2.1 FTE At Risk Case Manager	
6. <u>Librarians</u>	1.00 FTE per school	
7. <u>Instructional Assistants</u>	None	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
8. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · School Secretary II: 1.00 FTE per school, 12 months/8hrs. · School Secretary I: 2.00 FTE per school, 11 months/8hrs. each · School Controller: 1.00 FTE per school, 12 months/8hrs. · Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.) · ICT: 1.0 FTE per school (10 months/8 hrs.) <u>Additional Staff (ICT):</u> · 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.) · 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each) · 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. <u>Campus Monitors</u>	2.0 FTE per school	
10. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
11. <u>International Baccalaureate Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
12. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
13. <u>Operations</u>	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. <u>Athletics</u>	Regular high school site allocation is 22 varsity coaches, 20 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 11 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule. Nurse - Attendance at an athletic event \$76/event.

SUPPLIES & MISC	ALLOCATION	COMMENTS
15. <u>Instructional Materials Allocation</u>	\$108.47 per student enrolled at a traditional site and \$109.48 per student enrolled at a block scheduled site.	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical/ICT support. Allocation is based on CALPADS enrollment.
16. <u>After School Detention</u>	\$2,440.00 per Site	
17. <u>Girls Athletics</u>	\$2,000.00 per Site	

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
1. Non-ratio Certificated Staffing		

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING / OTHER SCHOOLS

MERAKI HIGH SCHOOL

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.0 FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee. Each member will receive a set annual amount instead of the stipends listed on the salary schedules, as per MOU with SJTA.
2. <u>Counselor-Special Program</u>	1.0 FTE & Hard to Staff III Stipend	
3. <u>Youth Employment Technicians I</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

INDEPENDENT STUDY (TK-5 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	3.0 FTE	See SLA "TK-5 Independent Study Options for 2024-25 School Year 03.15.24".
2. <u>Instructional Assistant I</u>		
3. <u>Secretary</u>	1.0 FTE, 10.5 months/8 hrs.	

INDEPENDENT STUDY (6-12 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	11.77 FTE	See SLA "6-12 Independent Study Options for 2024-25 School Year 03.15.24".
Department Chair Stipends	Stipends based on number of practitioners	
Leadership Stipends	3 Stipends	Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & Hard to Staff III Stipend	
3. <u>TOSA</u>	1.0 FTE	
4. <u>Clerical</u>	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	2.44 FTE- 3.0 FTE 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	Stipends based on number of practioners	Each practitioner will receive the Department Chair stipend as articulated on Exhibit D9 of the Collective Bargaining Contract. If a department has more than one practitioner in the department, they may choose to co-chair and split the stipend.
Leadership Stipends	All bargaining unit members assigned full-time to the La Entrada shall serve on the La Entrada Leadership Team. Each practitioner will receive the Leadership Team stipend	
Academy Stipends	2 Academy Stipends- All bargaining unit members assigned full-time to the La Entrada shall receive the Academy stipend.	
2. <u>Instructional Assistant - Academy</u>	1.0 FTE, 9 months	
3. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: .45 FTE, 10.5 months Sr. Records & Report Clerk: .5 FTE, 10.0 months	
3. <u>Campus Safety Monitor</u>	1.0 FTE	

HOME SCHOOL (K-8 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	2.0 FTE Asst. Directors 10.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	41.20 23.47 FTE	6.27 FTE Health Services 16.9 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>		As of 2023-24 no longer identified
9. <u>Equity Days</u>	4 Days granted to service providers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	<u>Basic Staff:</u> Secretary Special Education Center Secretary Clerks 3.00 FTE, 1 per center 1.25 FTE <u>Per Center</u> <u>Additional staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center. 1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center. 1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

Accounts Receivable

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance

Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments

Reallocating budgeted funds based on current priorities.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury

Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments—a government price index. (See Education Code Section 42238.1.)

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges

Charges for a support program and services that directly benefit other programs.

Discretionary Funds

General purpose or unrestricted funds subject to local control.

Encroachment

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures

The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gap Funding

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities

Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object

A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes

Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections

Projected expenses based on spending patterns. Projected revenues based on current information.

Program

A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue

Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. (It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted

May be used for general purpose.