

June 16, 2026

2026-27 Adopted Budget

www.wpusd.org



WESTERN PLACER
Unified School District

2026-27 Adopted Budget

The proposed 2026-27 budget is based on the Governor's May Revision Budget Proposals and incorporates recommendations from the Placer County Office of Education.

The Legislature has until June 15 to pass the budget. Once this is done, the governor has twelve working days to sign it. Once the final State budget is signed, school districts have 45 days to amend and resubmit their budget for any significant changes.



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WPUSD 2026-27 Budget Assumptions

- The 2026-27 budget assumptions are used to prepare the 2026-27 Adopted Budget and multi-year projections for 2027-28 and 2028-29 fiscal years.
- The multi-year projections provide a view of the current year (2025-26) budget, 2026-27 adopted budget and the next two years' budget plan (2027-28 and 2028-29).
- Detailed 2026-27 budget and enrollment assumptions for all funds were presented at a public hearing and board meeting on June 2, 2026.
- 2026-27 Adopted Budget includes the statutory 2.87% COLA LCFF increase but does **not** include the Governor's May Revision proposals of increased "super COLA" and associated pregnancy disability leave requirement, nor does it include the governor's proposed increase in special education funding or one-time block grant funds.



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WPUSD 2026-27 Budget Assumptions – Revenues

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
Enrollment	8,230	8,353	8,479	8,606	
ADA Yield	94.6%	94.2%	94.2%	94.2%	94.2% projected rate based on 25-26 AND 23-24 actual rate of 94.6%, and 24- 25 actual rate of 93.6%
ADA (Excl. County ADA)	7,784	7,869	7,987	8,107	
ADA (Incl. County ADA)	7,797	7,882	8,000	8,120	
% Increase (Decrease) Enrollment	2.22%	1.50%	1.50%	1.50%	
# Increase (Decrease) Enrollment	179	123	125	127	
# Increase (Decrease) in ADA	252	85	118	120	
State Statutory COLA %	2.30%	2.87%	3.30%	3.09%	Per SSC Dartboard



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WPUSD 2026-27 Budget Assumptions – Expenditures

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
EXPENDITURES					
Certificated New Positions - FTE	10.1	2.7	5.0	5.0	26-27: Inc 3.7 teachers, 1.0 middle school admin, reduce 2.0 high school VP; 27-28 and 28-29: 5 growth teachers
Certificated Step/Column	1.72%	1.73%	1.73%	1.73%	
Classified New Positions - FTE	6.9	2.4	0.0	0.0	26-27: 2.0 site-based student services coordinators; .41 RSP para
Classified Step/Column	2.47%	2.48%	2.48%	2.48%	
Classified Statutory Benefits Rate	36.08%	35.78%	36.18%	35.28%	
Certificated Statutory Benefits Rate	22.17%	22.28%	22.28%	22.28%	
Contribution to RRM	\$3,984,116	\$3,965,095	\$4,123,699	\$4,288,647	3% of GF Expenditures (Excl STRS On-Behalf).



2025-26 Estimated Actuals Budget⁶

	Second Interim 2025-26 Combined	Estimated Actuals			2nd Interim vs Est. Actuals Variance
		Unrestricted	Restricted	Combined	
Revenues					
LCFF Funding - Base	93,642,791	91,799,751	2,412,429	94,212,180	569,389
LCFF Funding - Supplemental	6,133,184	6,025,542		6,025,542	(107,642)
Federal Revenue	3,896,266	-	4,401,568	4,401,568	505,302
State Revenue	16,579,632	2,909,972	14,339,347	17,249,319	669,687
Local Revenue	9,996,158	3,044,714	7,805,205	10,849,919	853,761
Total Revenues	130,248,031	103,779,979	28,958,549	132,738,528	2,490,497
Expenditures					
Certificated Salaries	50,039,453	41,858,717	9,165,739	51,024,456	985,003
Classified Salaries	19,397,648	11,199,181	8,452,965	19,652,146	254,498
Benefits	31,653,192	19,992,918	11,995,732	31,988,650	335,458
Books and Supplies	17,274,901	2,834,073	9,746,753	12,580,826	(4,694,075)
Other Services & Oper. Exp	19,530,705	10,587,385	9,383,041	19,970,426	439,721
Capital Outlay	796,276	204,540	641,199	845,739	49,463
Other Outgo 7xxx	3,817,674	527,568	3,150,635	3,678,203	(139,471)
Transfer of Indirect 73xx	(241,090)	(2,618,930)	2,380,410	(238,520)	2,570
Total Expenditures	142,268,759	84,585,452	54,916,474	139,501,926	(2,766,833)
Surplus / (Deficit)	(12,020,728)	19,194,527	(25,957,925)	(6,763,398)	5,257,330
Transfers In	290,000	250,000	40,000	290,000	-
Transfers out	(778,569)	(811,654)		(811,654)	(33,085)
Contributions to Restricted	-	(20,344,620)	20,344,620	-	-
Net Increase (Decrease) in Fund Balance	(12,509,297)	(1,711,747)	(5,573,305)	(7,285,052)	5,224,245
Beginning Balance	26,132,047	10,771,486	15,360,561	26,132,047	-
Ending Fund Balance	13,622,750	9,059,739	9,787,256	18,846,995	5,224,245

Major Changes in the 2025-26 Budget

Revenues:

LCFF Funding Increase - ADA % of 94.6% vs 94.0% budget, special education reduction	\$460,000
Federal Revenues	505,000
State Revenues	670,000
Local Revenues	855,000
Total Change in Revenues	\$2,490,000

Expenditures:

Salaries & Benefits	\$1,575,000
Books & Supplies, Operating Exp, Capital Outlay & xfers out	(4,309,245)
Total Change in Expenditures	(\$2,734,245)

Change to Total Net Increase in Projected 25/26 EFB **\$5,224,245**

Estimated Ending Fund Balance June 30, 2026 **\$18,846,995**



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2025-26 Estimated Actuals – Contributions to Restricted Programs

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Contributions to Restricted Programs 2025-26 Second Interim vs Estimated Actuals						
<u>Program</u>	<u>Resource</u>		<u>2025-26 Second Interim</u>	<u>2025-26 Est Actuals</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$4,554,688	\$4,574,051	\$19,363	
Special Ed - Preschool	3315	*	\$18,951	\$18,951	\$0	
Special Education	6500	*	\$11,798,138	\$12,449,880	\$651,742	\$140k reduction in projected PCOE billback, \$115k salary settlement increase, \$45k legal settlement, \$30k inc in legal fees, \$400k NPA/NPS inc, \$100k transfer of teacher from Early Intervention funds, \$40k inc in sub teacher needs
Mandate Block Grant Restricted	7820		(\$400,000)	(\$400,000)	\$0	
Routine Repair & Maintenance (RRM)	8150		\$3,825,753	\$3,984,116	\$158,363	Adjustment based on 3% of projected total general fund expenditures.
RDA Funds - Facilities	9030		(\$570,000)	(\$570,000)	\$0	
Technology Replacement	9077		\$250,000	\$250,000	\$0	
Misc. Locally Restricted	9010		\$435	\$435	\$0	
Charter Technical Assistance	9115		\$37,817	\$37,187	(\$630)	
Total Contribution to Restricted Programs			\$19,515,782	\$20,344,620	\$828,838	
*Total Special Ed Contribution			\$ 16,371,777	\$17,042,882	\$ 671,105	



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2026-27 General Fund Adopted Budget

	Adopted Budget		
	Unrestricted	2026-27 Restricted	Combined
Revenues			
LCFF Funding - Base	95,436,544	2,541,061	97,977,605
LCFF Funding - Supplemental	6,200,684		6,200,684
Federal Revenue	-	3,277,884	3,277,884
State Revenue	2,843,860	11,575,935	14,419,795
Local Revenue	2,082,000	5,762,270	7,844,270
Total Revenues	106,563,088	23,157,150	129,720,238
Expenditures			
Certificated Salaries	44,047,772	9,169,581	53,217,353
Classified Salaries	12,392,321	9,099,429	21,491,750
Benefits	21,769,317	12,603,971	34,373,288
Books and Supplies	4,699,366	3,780,877	8,480,243
Other Services & Oper. Exp	8,967,398	6,051,589	15,018,987
Capital Outlay	-	7,000	7,000
Other Outgo 7xxx	527,568	3,308,167	3,835,735
Transfer of Indirect 73xx	(2,551,910)	2,297,248	(254,662)
Total Expenditures	89,851,832	46,317,862	136,169,694
Surplus / (Deficit)	16,711,256	(23,160,712)	(6,449,456)
Transfers In	500,000	40,000	540,000
Transfers out	(873,562)	-	(873,562)
Contributions to Restricted	(21,163,619)	21,163,619	-
Net Increase (Decrease) in Fund Balance	(4,825,925)	(1,957,093)	(6,783,018)
Beginning Balance	9,059,739	9,787,256	18,846,995
Ending Fund Balance	4,233,814	7,830,163	12,063,977



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2026-27 General Fund Adopted Budget

Components of Ending Fund Balance

	Adopted Budget		
	Unrestricted	2026-27 Restricted	Combined
Ending Fund Balance	4,233,814	7,830,163	12,063,977
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Prepaid Expenditures	114,814		114,814
Supplemental program budget reserves			
Restricted:			
State, Federal and Local programs		7,830,163	7,830,163
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,111,298		4,111,298
LCFF Supplemental revenues increase			-
Unassigned Economic Uncertainty surplus/(deficit)	2,702		2,702
Total Ending Fund Balance	4,233,814	7,830,163	12,063,977
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo			3.0%

Total available reserves equals 3.0%, the minimum allowed by the California Code of Regulations



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	Adopted Budget 2026-27 Combined	Projection 2027-28 Combined	Projection 2028-29 Combined
Revenues			
LCFF Funding - Base	97,977,605	102,336,613	107,180,661
LCFF Funding - Supplemental	6,200,684	6,330,266	6,541,739
Federal Revenue	3,277,884	3,277,884	3,277,884
State Revenue	14,419,795	13,950,275	13,850,275
Local Revenue	7,844,270	7,844,270	7,844,270
Total Revenues	129,720,238	133,739,308	138,694,829
Expenditures			
Certificated Salaries	53,217,353	55,086,217	56,478,508
Classified Salaries	21,491,750	22,317,266	22,766,185
Benefits	34,373,288	34,857,635	35,289,541
Books and Supplies	8,480,243	5,381,637	5,381,637
Other Services & Oper. Exp	15,018,987	15,128,987	15,128,987
Capital Outlay	7,000	7,000	7,000
Other Outgo 7xxx	3,835,735	4,001,143	4,001,143
Transfer of Indirect 73xx	(254,662)	(254,662)	(254,662)
Required Budget Reductions/Adjustments	-	(3,500,000)	(3,500,000)
Total Expenditures	136,169,694	133,025,224	135,298,339
Surplus / (Deficit)	(6,449,456)	714,084	3,396,490
Transfers In	540,000	40,000	40,000
Transfers out	(873,562)	(1,021,435)	(1,112,911)
Net Increase (Decrease) in Fund Balance	(6,783,018)	(267,351)	2,323,579
Beginning Balance	18,846,995	12,063,977	11,796,626
Ending Fund Balance	12,063,977	11,796,626	14,120,204
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Prepaid Expenditures	114,814	55,165	-
Restricted:			
State, Federal and Local programs	7,830,163	7,637,589	7,782,593
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,111,298	4,021,400	4,092,338
LCFF Supplemental revenues increase	-	58,582	280,946
Unassigned Economic Uncertainty surplus/(deficit)	2,702	18,890	1,959,328
Total Ending Fund Balance	12,063,977	11,796,626	14,120,204

Multi-Year Projections

Budget Includes Ongoing Budget Reductions of \$3.5M starting in 2027-28

Note: 2027-28 and 2028-29 Budgets do not include any negotiated salary/benefit adjustments

Unassigned Surplus (One-Time)



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Multi-Year Projections – Components of Ending Fund Balance

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	Estimated Actuals 2025-26 Combined	Adopted Budget 2026-27 Combined	Projection 2027-28 Combined	Projection 2028-29 Combined
Ending Fund Balance	18,846,995	12,063,977	11,796,626	14,120,204
Components of Ending Fund Balance				
Nonspendable:				
Revolving Cash	5,000	5,000	5,000	5,000
Prepaid Expenditures	742,448	114,814	55,165	-
Assigned:				
Supplemental program budget	3,409,155			
Restricted:				
State, Federal and Local programs	9,787,256	7,830,163	7,637,589	7,782,593
Unassigned/Unappropriated:				
Economic Uncertainty @ 3%	4,209,407	4,111,298	4,021,400	4,092,338
LCFF Supplemental revenues	-	-	58,582	280,946
Unassigned Economic Uncertainty surplus/(deficit)	693,729	2,702	18,890	1,959,328
Total Ending Fund Balance	18,846,995	12,063,977	11,796,626	14,120,204
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	5.9%	3.0%	3.0%	4.4%



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2026-27 Adopted Budget – Other Funds

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	2026-27 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,044	\$ 221,590	\$ 221,590	\$ 22,044
Fund 12 - Child Development Fund	\$ 13,893	\$ -	\$ -	\$ 13,893
Fund 13 - Cafeteria Fund	\$ 51,102	\$ 6,855,211	\$ 6,855,211	\$ 51,102
Fund 14 - Deferred Maintenance Fund	\$ 372,576	\$ 250,000	\$ -	\$ 622,576
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 572,435	\$ 15,000	\$ 500,000	\$ 87,435
Fund 21 - Building Fund	\$ 94,689	\$ 3,000	\$ -	\$ 97,689
Fund 22 - Building Fund	\$ 212,488	\$ -	\$ -	\$ 212,488
Fund 23 - Building Fund	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -
Fund 25 - Capital Facilities Fund	\$ 14,823,170	\$ 3,100,000	\$ 2,899,377	\$ 15,023,793
Fund 35 - County Schools Facilities Fund	\$ 408,385	\$ -	\$ -	\$ 408,385
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,942,477	\$ 70,000	\$ 40,000	\$ 1,972,477
Fund 49 - Debt Service Fund for Blended Component Units	\$ 20,915,473	\$ 8,507,000	\$ 7,409,884	\$ 22,012,589
Fund 71 - Retiree Benefit Fund	\$ 8,248	\$ 250	\$ -	\$ 8,498
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 180,719	\$ 6,000	\$ -	\$ 186,719



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The Future

Finishing the Budget Cycle:

- Once State budget is signed by the Governor, we will report back within 45 days to report the effect of State Budget approval (August 2026)
- WPUSD 2025-26 Unaudited Actuals will be presented in September 2026

Board Approval

Recommend Board Adopt the 2026-27 Budget as presented

Introduction:

The Western Placer Unified School District Adopted Budget report for 2026-27 is attached for review and approval of the Board of Trustees. On or before June 30 of each year, the governing board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. The public hearing for the 2026-27 budget was held on June 2, 2026.

GENERAL FUND BUDGET ASSUMPTIONS:

Revenues and Expenditures

The 2026-27 budget assumptions are used to prepare the 2026-27 Adopted Budget and multi-year projections for 2027-28 and 2028-29 fiscal years. The multi-year projections provide a view of the current year (2025-26) budget, 2026-27 adopted budget and the next two years' budget plan (2027-28 and 2028-29). The multi-year projections are built with assumptions from most recent Governor's State 2026-27 May Revision proposals, PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

The adopted budget and multiyear projection assumptions are listed below.

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
Enrollment	8,230	8,353	8,479	8,606	
ADA Yield	94.6%	94.2%	94.2%	94.2%	94.2% projected rate based on 25-26 AND 23-24 actual rate of 94.6%, and 24- 25 actual rate of 93.6%
ADA (Excl. County ADA)	7,784	7,869	7,987	8,107	
ADA (Incl. County ADA)	7,797	7,882	8,000	8,120	
% Increase (Decrease) Enrollment	2.22%	1.50%	1.50%	1.50%	
# Increase (Decrease) Enrollment	179	123	125	127	
# Increase (Decrease) in ADA	252	85	118	120	
State Statutory COLA %	2.30%	2.87%	3.30%	3.09%	Per SSC Dartboard
<u>EXPENDITURES</u>					
Certificated New Positions - FTE	10.1	2.7	5.0	5.0	26-27: Inc 3.7 teachers, 1.0 middle school admin, reduce 2.0 high school VP; 27-28 and 28-29: 5 growth teachers
Certificated Step/Column	1.72%	1.73%	1.73%	1.73%	
Classified New Positions - FTE	6.9	2.4	0.0	0.0	26-27: 2.0 site-based student services coordinators; .41 RSP para
Classified Step/Column	2.47%	2.48%	2.48%	2.48%	
Classified Statutory Benefits Rate	36.08%	35.78%	36.18%	35.28%	
Certificated Statutory Benefits Rate	22.17%	22.28%	22.28%	22.28%	
Contribution to RRM	\$3,984,116	\$3,965,095	\$4,123,699	\$4,288,647	3% of GF Expenditures (Excl STRS On- Behalf).

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2026-27 Annual Budget Adoption**

PROPOSED BUDGET:

The District's 2026-27 Adopted General Fund Budget is presented below:

	Adopted Budget		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	95,436,544	2,541,061	97,977,605
LCFF Funding - Supplemental	6,200,684		6,200,684
Federal Revenue	-	3,277,884	3,277,884
State Revenue	2,843,860	11,575,935	14,419,795
Local Revenue	2,082,000	5,762,270	7,844,270
Total Revenues	106,563,088	23,157,150	129,720,238
Expenditures			
Certificated Salaries	44,047,772	9,169,581	53,217,353
Classified Salaries	12,392,321	9,099,429	21,491,750
Benefits	21,769,317	12,603,971	34,373,288
Books and Supplies	4,699,366	3,780,877	8,480,243
Other Services & Oper. Exp	8,967,398	6,051,589	15,018,987
Capital Outlay	-	7,000	7,000
Other Outgo 7xxx	527,568	3,308,167	3,835,735
Transfer of Indirect 73xx	(2,551,910)	2,297,248	(254,662)
Total Expenditures	89,851,832	46,317,862	136,169,694
Transfers In	500,000	40,000	540,000
Transfers out	(873,562)	-	(873,562)
Contributions to Restricted	(21,163,619)	21,163,619	-
Net Increase (Decrease) in Fund Balance	(4,825,925)	(1,957,093)	(6,783,018)
Beginning Balance	9,059,739	9,787,256	18,846,995
Ending Fund Balance	4,233,814	7,830,163	12,063,977
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Prepaid Expenditures	114,814		114,814
Restricted:			
State, Federal and Local programs		7,830,163	7,830,163
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,111,298		4,111,298
LCFF Supplemental revenues increase			-
Unassigned Economic Uncertainty surplus/(deficit)	2,702		2,702
Total Ending Fund Balance	4,233,814	7,830,163	12,063,977

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2026-27 Annual Budget Adoption**

When reviewing the proposed 2026-27 adopted budget, it is helpful to identify changes from the 2025-26 Second Interim budget to year-end Estimated Actuals budget. Those changes are reflected in the table below and summarized in, and reconciled, with comments on the following page.

	Second Interim	Estimated Actuals			2nd Interim vs Est. Actuals Variance	
	2025-26 Combined	Unrestricted	Restricted	Combined		
Revenues						
LCFF Funding - Base	93,642,791	91,799,751	2,412,429	94,212,180	569,389	1
LCFF Funding - Supplemental	6,133,184	6,025,542		6,025,542	(107,642)	1
Federal Revenue	3,896,266	-	4,401,568	4,401,568	505,302	2
State Revenue	16,579,632	2,909,972	14,339,347	17,249,319	669,687	3
Local Revenue	9,996,158	3,044,714	7,805,205	10,849,919	853,761	4
Total Revenues	130,248,031	103,779,979	28,958,549	132,738,528	2,490,497	
Expenditures						
Certificated Salaries	50,039,453	41,858,717	9,165,739	51,024,456	985,003	5
Classified Salaries	19,397,648	11,199,181	8,452,965	19,652,146	254,498	6
Benefits	31,653,192	19,992,918	11,995,732	31,988,650	335,458	7
Books and Supplies	17,274,901	2,834,073	9,746,753	12,580,826	(4,694,075)	8
Other Services & Oper. Exp	19,530,705	10,587,385	9,383,041	19,970,426	439,721	9
Capital Outlay	796,276	204,540	641,199	845,739	49,463	10
Other Outgo 7xxx	3,817,674	527,568	3,150,635	3,678,203	(139,471)	11
Transfer of Indirect 73xx	(241,090)	(2,618,930)	2,380,410	(238,520)	2,570	
Total Expenditures	142,268,759	84,585,452	54,916,474	139,501,926	(2,766,833)	
Surplus / (Deficit)	(12,020,728)	19,194,527	(25,957,925)	(6,763,398)	5,257,330	
Transfers In	290,000	250,000	40,000	290,000	-	
Transfers out	(778,569)	(811,654)		(811,654)	(33,085)	12
Contributions to Restricted	-	(20,344,620)	20,344,620	-	-	
Net Increase (Decrease) in Fund Balance	(12,509,297)	(1,711,747)	(5,573,305)	(7,285,052)	5,224,245	
Beginning Balance	26,132,047	10,771,486	15,360,561	26,132,047	-	
Ending Fund Balance	13,622,750	9,059,739	9,787,256	18,846,995	5,224,245	
Components of Ending Fund Balance						
Nonspendable:						
Revolving Cash	5,000	5,000		5,000	-	
Prepaid Expenditures	214,880	742,448		742,448	527,568	
Supplemental program budget reserves		3,409,155		3,409,155	3,409,155	
Restricted:						
State, Federal and Local programs	7,403,824		9,787,256	9,787,256	2,383,432	
Unassigned/Unappropriated:						
Economic Uncertainty @ 3%	4,291,420	4,209,407		4,209,407	(82,012)	
Unassigned Economic Uncertainty surplus/(deficit)	1,707,626	693,729		693,729	(1,013,898)	
Total Ending Fund Balance	13,622,750	9,059,739	9,787,256	18,846,995	5,224,245	

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Major Changes to Fund Balance from Second Interim to Estimated Actuals 2025-26

Budgeted Deficit Spending at Second Interim

(\$12,509,297)

Revenues

LCFF Revenues

Increase in ADA Funding - Final ADA rate @ P-2 = 94.6% (budgeted 94.0%)	580,000		
Decrease in supplemental revenues - CDE unduplicated % lower than CALPADS	(110,000)		
Decrease in special education revenues - SELPA estimated actuals (May 2026)	(10,000)		
Total LCFF revenue changes		460,000	1

Federal Revenue

Increase in Special Education revenues - SELPA estimated actuals (May 2026)	65,000		
Inc for actual CSI revenues (Phoenix High School)	440,000		
Total Federal Revenue Changes		505,000	2

State Revenue

Increase in ELOP allocation	395,000		
New grants (Bridge Grant, LCFF Equity Multiplier, state CAASPP reimbursement)	225,000		
CTEIG revenue to carry over to 26/27 for adopted budget	(140,000)		
Increase in STRS on-behalf calculation (increased benefit exp same amount)	190,000		
Total State Revenue Changes		670,000	3

Local Revenue

Local grants and donations (Sierra College, Capacity grant, Farm)	140,000		
Increase in Special Education revenues - SELPA estimated actuals (May 2026)	10,000		
Increased facility use revenues and interest revenues, and miscellaneous	175,000		
Increase in 1% charter school oversight revenues based on CDE P-1 calculation	20,000		
Incr MAA revenues, RDA facilities funds, Medi-Cal billing (budgeted when received)	510,000		
Total Local Revenue changes		855,000	4

Total Change in Revenues

2,490,000

Expenditures and Interfund Transfers

Certificated Salaries

Salary settlement certificated	670,000		
Increase in management extra pay due to covering vacant position	20,000		
Increase in class size overage pay and teacher substitute needs	260,000		
CSI Counselor	35,000		
Total Certificated		985,000	5

Classified Salaries - Salary settlement classified

255,000 6

Employee Benefits

Increase in STRS on-behalf calculation (increased benefit exp same amount)	190,000		
Salary settlements	225,000		
Reduce health benefits for vacant positions	(40,000)		
Other adjustments	(40,000)		
Total Employee Benefits		335,000	7

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Expenditures and Interfund Transfers (Continued)

Books and Supplies			
Increased expenditures due to new apportionments and apportionment increases	810,000		
Increase in routine restricted maintenance expenditures	50,000		
Reduction in supplemental exp due to reduction in revenues	(105,000)		
Transportation department savings	(35,000)		
Reduction in SSPDBG budgeted expenditures to allow carryover for 26-27 budget	(2,020,000)		
Reduce LCFF and CTEIG budgets for projected carryover	(3,470,000)		
Net transfers from other objects and miscellaneous	75,000		
Total Books and Supplies		(4,695,000)	8
Services & Other Operating Expenditures			
Increase in special education - Nonpublic schools/agencies, legal fees, legal settlements	475,000		
Reduction in projected utilities costs (electricity)	(75,000)		
Reduced CTEIG budget for projected carryover	(100,000)		
New grants and apportionments	140,000		
Decrease in routine restricted maintenance needs	(40,000)		
TBMS dishwasher replacement	80,000		
Net transfers to other objects and miscellaneous changes	(40,000)		
Total Services and Other Operating Costs		440,000	9
Capital Outlay			
Farm vehicle purchase (primarily funded with donation)	20,000		
TBMS dishwasher replacement	30,000		
Total Capital Outlay		50,000	10
Reduction in PCOE special education billback (May 2026)		(140,000)	11
Contribution to Food Services - Increase due to salary settlement		35,000	12
Total Change in Expenditures and Interfund Transfers		(\$2,735,000)	
Rounding		(\$755)	
Total Increase in Budgeted Fund Balance		\$5,224,245	
Budgeted Deficit Spending at Estimated Actuals		(\$7,285,052)	

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Multi-Year Projections 2026-27, 2027-28 and 2028-29 Budget Years:

The multi-year projections provide a view of the 2026-27 budget year and subsequent two budget years.

	Adopted Budget	Projection	Projection
	2026-27 Combined	2027-28 Combined	2028-29 Combined
Revenues			
LCFF Funding - Base	97,977,605	102,336,613	107,180,661
LCFF Funding - Supplemental	6,200,684	6,330,266	6,541,739
Federal Revenue	3,277,884	3,277,884	3,277,884
State Revenue	14,419,795	13,950,275	13,850,275
Local Revenue	7,844,270	7,844,270	7,844,270
Total Revenues	129,720,238	133,739,308	138,694,829
Expenditures			
Certificated Salaries	53,217,353	55,086,217	56,478,508
Classified Salaries	21,491,750	22,317,266	22,766,185
Benefits	34,373,288	34,857,635	35,289,541
Books and Supplies	8,480,243	5,381,637	5,381,637
Other Services & Oper. Exp	15,018,987	15,128,987	15,128,987
Capital Outlay	7,000	7,000	7,000
Other Outgo 7xxx	3,835,735	4,001,143	4,001,143
Transfer of Indirect 73xx	(254,662)	(254,662)	(254,662)
Required Budget Reductions/Adjustments	-	(3,500,000)	(3,500,000)
Total Expenditures	136,169,694	133,025,224	135,298,339
Surplus / (Deficit)	(6,449,456)	714,084	3,396,490
Transfers In	540,000	40,000	40,000
Transfers out	(873,562)	(1,021,435)	(1,112,911)
Contributions to Restricted	-	-	-
Net Increase (Decrease) in Fund Balance	(6,783,018)	(267,351)	2,323,579
Beginning Balance	18,846,995	12,063,977	11,796,626
Ending Fund Balance	12,063,977	11,796,626	14,120,204
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Prepaid Expenditures	114,814	55,165	-
Supplemental program budget reserves			
Restricted:			
State, Federal and Local programs	7,830,163	7,637,589	7,782,593
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,111,298	4,021,400	4,092,338
LCFF Supplemental revenues increase	-	58,582	280,946
Unassigned Economic Uncertainty surplus/(deficit)	2,702	18,890	1,959,328
Total Ending Fund Balance	12,063,977	11,796,626	14,120,204

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Multi-Year Projections 2026-27, 2027-28 and 2028-29 Budget Years:

The budget assumptions presented below are used to prepare the 2026-27 Budget and multi-year projections for 2027-28 and 2028-29 fiscal years. They also include assumptions provided by the PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions. The 2026-27 Adopted Budget also reflects the most recent Governor's 2026-27 May Revision proposals.

Local Control Funding Formula and Cost-of-Living Adjustment

With the release of the Governor's 2026-27 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2026-27 and future years. The table below illustrates the current 2025-26 budget year, proposed 2026-27 budget year and next three years:

	2025-26	2026-27	2027-28	2028-29	2029-30
Statutory Cost-of-Living Adjustment (COLA)	2.30%	2.87%	3.30%	3.09%	3.11%

The Governor has also proposed funding a "super COLA" of an additional 1.44%, for a total COLA of 4.31%. Included in this proposal is a requirement for schools to provide 14 weeks paid pregnancy disability leave for employees. Because it is unknown whether or not this increased funding will be passed by the Legislature, we have elected not to include it in the district's adopted budget.

Other State Programs

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 2.87% for the 2026-27 fiscal year for Special Education, Child Nutrition and other State categorical programs.

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2024-25, property tax revenues increased about 5.2% over the prior year and they are expected to increase another 3.63% in 2025-26. Based on current trends, we are projecting increases in property taxes of 5% per year for the next three years.

Enrollment and ADA

Enrollment and attendance information for the current 2025-26 Estimated Actuals, 2026-27 Adopted budget year and the next two projected budget years are listed on the next page.

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	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
Enrollment	8,230	8,353	8,479	8,606	
ADA Yield	94.6%	94.2%	94.2%	94.2%	94.2% projected rate based on 25-26 AND 23-24 actual rate of 94.6%, and 24- 25 actual rate of 93.6%
ADA (Excl. County ADA)	7,784	7,869	7,987	8,107	
ADA (Incl. County ADA)	7,797	7,882	8,000	8,120	
% Increase (Decrease) Enrollment	2.22%	1.50%	1.50%	1.50%	
# Increase (Decrease) Enrollment	179	123	125	127	
# Increase (Decrease) in ADA	252	85	118	120	

2025-26 ADA & LCFF Funding

In 2025-26, enrollment increased 179 students, or 2.22% over the prior year. We have seen increased student enrollment growth due to new housing developments in a number of areas. In 2025-26, at 94.6%, our ADA yield rate increased 1.0% from 2024-25, and was 0.6% higher than the projected rate of 94.0%. The increase of \$470k in attendance funding is included in the 2025-26 Estimated Actuals budget.

2026-27, 2027-28 and 2028-29 Projected ADA & LCFF Funding

For 2026-27, we continue to see new students enrolling and are projecting a 1.5% increase, or 123 students. An additional 1.5% increase for the next two years will add 125 students for 2027-28 and 127 for 2028-29. Due to higher-than-projected 2025-26 attendance, for future years, we have adjusted the projected ADA yield to 94.2%. We will evaluate our enrollment growth and update our assumptions, if necessary, at First Interim.

We are projecting our 2026-27 LCFF funding ADA at 7,882, an increase of 85 ADA over 2025-26. For 2027-28 and 2028-29, we are continuing to apply an ADA yield of 94.2%, which will result in 8,000 ADA (an increase of 118 ADA) in 2027-28 and 8,120 ADA (an increase of 120 ADA) in 2028-29.

The chart on the next page shows actual average daily attendance (ADA) rates for the past five years, and projected rates for the next three years.

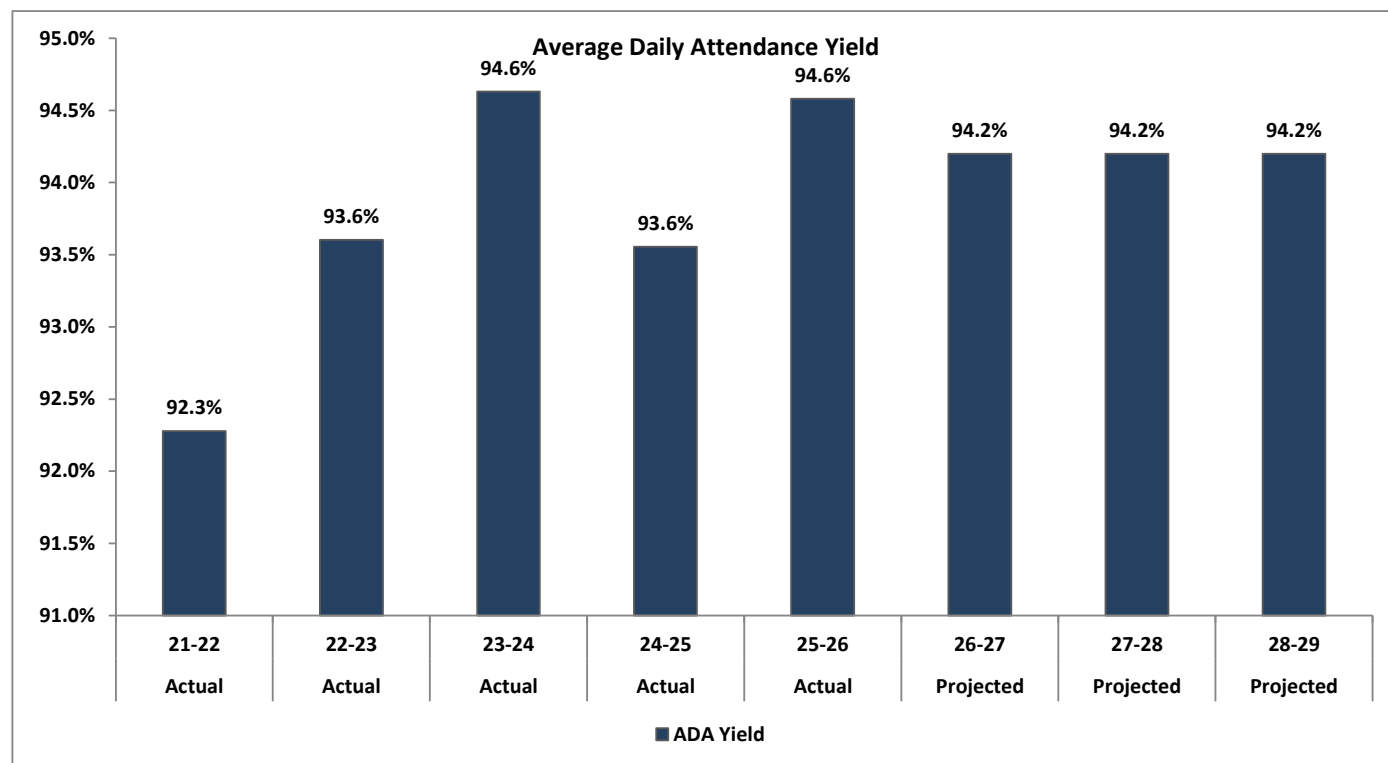
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Average Daily Attendance (ADA) Rates and State Funding:

The chart below shows five years of historical (2021-22 to 2025-26) and three years of projected average daily attendance (ADA) rates (2026-27 to 2028-29):



It is important to note that the District receives much of its General Fund revenue (78%) from the State for students attending school. Students must attend all 180 instructional days for the District to receive full funding. The District receives an average of \$12,895 if the student attends all 180 instructional days. The District does not receive funds when students are absent from school, whether for illness or other absence reason. The District receives only the percentage of full funding depending upon how many days the student attends school. For example, if a student is absent for 10 of the 180 instructional days, the District receives only 94.4% of the full LCFF funding (approx. \$12,200). Therefore, the average daily attendance rate is critical in school funding. A one percent (1%) increase in the ADA rate would increase LCFF Funding by approximately \$1,000,000.

Required Budget Reductions / Adjustments

Based on the multi-year projection, the district will need to make \$3.5 million in ongoing general fund reductions starting in 2027-28. Administration has developed a budget committee, composed of employees from various negotiating groups, to work with Cabinet and the board to determine where these budget reductions will be applied. This committee will meet approximately seven times during the fall and winter, and will make a recommendation to the board in early 2027.

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Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds because the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2025-26 Second Interim Budget to 2025-26 Estimated Actuals is presented below:

Contributions to Restricted Programs 2025-26 Second Interim vs Estimated Actuals						
Program	Resource		2025-26 Second Interim	2025-26 Est Actuals	Change	Comments
Special Ed-Basic Grant (PL94-142)	3310	*	\$4,554,688	\$4,574,051	\$19,363	
Special Ed - Preschool	3315	*	\$18,951	\$18,951	\$0	
Special Education	6500	*	\$11,798,138	\$12,449,880	\$651,742	\$140k reduction in projected PCOE billback, \$115k settlement increase, \$45k legal settlement, \$30k inc in legal fees, \$400k NPA/NPS inc, \$100k transfer of teacher from Early Intervention funds, \$40k inc in sub teacher needs
Mandate Block Grant Restricted	7820		(\$400,000)	(\$400,000)	\$0	
Routine Repair & Maintenance (RRM)	8150		\$3,825,753	\$3,984,116	\$158,363	Reduction in projected Fund 01 expenditures (LCAP & SSPDBG carryover)
RDA Funds - Facilities	9030		(\$570,000)	(\$570,000)	\$0	
Technology Replacement	9077		\$250,000	\$250,000	\$0	
Chromebook Replacement	9080		\$0	\$0	\$0	
Misc. Locally Restricted	9010		\$435	\$435	\$0	
Charter Technical Assistance	9115		\$37,817	\$37,187	(\$630)	
Total Contribution to Restricted Programs			\$19,515,782	\$20,344,620	\$828,838	
*Total Special Ed Contribution			\$ 16,371,777	\$ 17,042,882	\$ 671,105	

Contribution to Routine Repair & Maintenance (RRM)

The 2026-27 State-required contribution to RRM is funded through a combination of \$3,395,095 in unrestricted funds and \$570,000 of restricted RDA funds. The final 2025-26 general fund contribution will be recalculated at year-end based on 3% of actual 2025-26 general fund expenditures and transfers out.

Negotiations Update

Negotiations for salary and benefits are completed for the 2025-26 and 2026-27 school years and are reflected in the 2025-26 estimated actuals and the 2026-27 adopted budget.

Cash

Due to the timing of property tax receipts, the District often issues Tax Revenue Anticipation Notes (TRAN) to meet its cash flow needs during the year. The District issued a \$14.7 million TRAN in the 2025-26 year. Based on 2026-27 cash projections, the district has opted to issue a \$17.0 million TRAN for the 2026-27 year. The TRAN financing was approved by the Board at its April 21, 2026 meeting.

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Components of Ending Fund Balance

Details of the Components of Ending Fund Balance for 2026-27, 2027-28 and 2028-29 are listed below:

	Adopted Budget	Projection	Projection
	2026-27 Combined	2027-28 Combined	2028-29 Combined
Ending Fund Balance	12,063,977	11,796,626	14,120,204
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Prepaid Expenditures	114,814	55,165	-
Supplemental program budget reserves			
Restricted:			
State, Federal and Local programs	7,830,163	7,637,589	7,782,593
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,111,298	4,021,400	4,092,338
LCFF Supplemental revenues increase	-	58,582	280,946
Unassigned Economic Uncertainty surplus/(deficit)	2,702	18,890	1,959,328
Total Ending Fund Balance	12,063,977	11,796,626	14,120,204
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Out go	3.0%	3.0%	4.4%

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *Nonspendable, Restricted, Committed, Assigned or Unassigned/Unappropriated*.

Assigned Reserves and Unassigned/Unappropriated Reserve

The district has *Assigned* reserves for additional required LCFF Supplemental program expenditures in 2027-28 and 2028-29.

For the 2026-27 budget year and next two budget years, the district will meet the minimum 3% *Reserve for Economic Uncertainties*. While this reserve is over \$4.0 million for all three years, this amount only represents approximately 2 weeks of employee payroll and is a product of the assumption that \$3.5 million in ongoing expenditure cuts or revenue increases will be implemented in the 2027-28 school year.

Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*. This reserve is for negotiated compensation increases, labor contract compliance/staffing and class size agreements, special education program cost increases, site and district operational costs, cash flow purposes, and any other unanticipated expenditures that may arise during the school year that are not directly budgeted.

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Other Funds Of The District – 2026-27 Adopted Budget

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2026-27 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals reporting.

A summary of the fund balances is listed below.

	2026-27 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,044	\$ 221,590	\$ 221,590	\$ 22,044
Fund 12 - Child Development Fund	\$ 13,893	\$ -	\$ -	\$ 13,893
Fund 13 - Cafeteria Fund	\$ 51,102	\$ 6,855,211	\$ 6,855,211	\$ 51,102
Fund 14 - Deferred Maintenance Fund	\$ 372,576	\$ 250,000	\$ -	\$ 622,576
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 572,435	\$ 15,000	\$ 500,000	\$ 87,435
Fund 21 - Building Fund	\$ 94,689	\$ 3,000	\$ -	\$ 97,689
Fund 22 - Building Fund	\$ 212,488	\$ -	\$ -	\$ 212,488
Fund 23 - Building Fund	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -
Fund 25 - Capital Facilities Fund	\$ 14,823,170	\$ 3,100,000	\$ 2,899,377	\$ 15,023,793
Fund 35 - County Schools Facilities Fund	\$ 408,385	\$ -	\$ -	\$ 408,385
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,942,477	\$ 70,000	\$ 40,000	\$ 1,972,477
Fund 49 - Debt Service Fund for Blended Component Units	\$ 20,915,473	\$ 8,507,000	\$ 7,409,884	\$ 22,012,589
Fund 71 - Retiree Benefit Fund	\$ 8,248	\$ 250	\$ -	\$ 8,498
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 180,719	\$ 6,000	\$ -	\$ 186,719

The details and purpose for all other funds are listed below and on the following pages.

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Fund 11 - Adult Education Fund

Fund is used to account for all revenues and expenses for adult education programs.

Beginning Fund Balance, July 1

Revenues & Transfers In

Expenses

Salaries

Benefits

Supplies

Other Services, Outgo, Transfers Out

Total Expenses

Surplus (deficit)

Ending Fund Balance, June 30,

2025-26	2026-27
Estimated Actuals	Adopted Budget
22,044	22,044
221,590	221,590
102,440	110,749
58,925	60,460
39,795	23,630
20,430	26,751
221,590	221,590
-	-
22,044	22,044

Fund 12 - Child Development Fund

Fund is used to account for all revenues and expenses to operate child development programs.

Beginning Fund Balance, July 1

Revenues & Transfers In

Expenses

Salaries

Benefits

Supplies

Other Services, Outgo, Transfers Out

Total Expenses

Surplus (deficit)

Ending Fund Balance, June 30,

2025-26	2026-27
Estimated Actuals	Adopted Budget
13,206	13,893
687	-
-	-
-	-
-	-
-	-
-	-
687	-
13,893	13,893

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Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	4,023	51,102
Revenues	6,417,009	6,257,009
Transfers In	533,042	598,202
Total Revenues & Transfers In	6,950,051	6,855,211
Expenses		
Salaries	1,985,615	2,171,218
Benefits	996,491	1,056,887
Supplies	3,347,546	3,167,546
Other Services, Capital Outlay, Transfers Out	573,320	459,560
Total Expenses	6,902,972	6,855,211
Surplus (deficit)	47,079	-
Ending Fund Balance, June 30,	51,102	51,102

Fund 14 - Deferred Maintenance Fund

Fund is used to account for all revenues that are restricted or committed for deferred maintenance purposes

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	242,424	372,576
Revenues	(2,125)	
Transfers In	250,000	250,000
Total Revenues & Transfers In	247,875	250,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	117,723	-
Total Expenses	117,723	-
Surplus (deficit)	130,152	250,000
Ending Fund Balance, June 30,	372,576	622,576

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Fund 17 - Special Reserve for Other Than Capital Outlay Projects

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	792,435	572,435
Revenues & Transfers In	30,000	15,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	250,000	500,000
Total Expenses	250,000	500,000
Surplus (deficit)	(220,000)	(485,000)
Ending Fund Balance, June 30,	572,435	87,435

Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	91,489	94,689
Revenues & Transfers In	3,200	3,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	3,200	3,000
Ending Fund Balance, June 30,	94,689	97,689

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Fund 22 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects, specifically bridge financing for State construction projects.

	2025-26	2026-27
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	237,723	212,488
Revenues & Transfers In	18,502,869	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	20,547	-
Other Services, Capital Outlay, Transfers Out	18,507,557	-
Total Expenses	18,528,104	-
Surplus (deficit)	(25,235)	-
Ending Fund Balance, June 30,	212,488	212,488

Fund 23 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects, specifically revenues and expenditures for Liberty Pionte School

	2025-26	2026-27
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	-	-
Revenues & Transfers In	1,961,542	1,200,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	1,961,542	1,200,000
Total Expenses	1,961,542	1,200,000
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	-	-

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Fund 25 - Capital Facilities Fund

Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.

	2025-26	2026-27
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	13,360,413	14,823,170
Revenues & Transfers In	9,004,164	3,100,000
Expenses		
Salaries	380,667	396,575
Benefits	166,321	177,802
Supplies	401,724	5,000
Other Services, Capital Outlay, Transfers Out	6,592,695	2,320,000
Total Expenses	7,541,407	2,899,377
Surplus (deficit)	1,462,757	200,623
Ending Fund Balance, June 30,	14,823,170	15,023,793

Fund 35 - County School Facilities Fund

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	2025-26	2026-27
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	396,215	408,385
Revenues & Transfers In	12,170	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	12,170	-
Ending Fund Balance, June 30,	408,385	408,385

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2026-27 Annual Budget Adoption**

Fund 40 - Special Reserve for Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	1,907,477	1,942,477
Revenues & Transfers In	75,000	70,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	40,000	40,000
Total Expenses	40,000	40,000
Surplus (deficit)	35,000	30,000
Ending Fund Balance, June 30,	1,942,477	1,972,477

Fund 49 - Debt Service Fund for Blended Component Units

Fund is used to account for payment of principal and interest on long-term debt.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	23,764,451	20,915,473
Revenues & Transfers In	8,323,723	8,507,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	11,172,701	7,409,884
Total Expenses	11,172,701	7,409,884
Surplus (deficit)	(2,848,978)	1,097,116
Ending Fund Balance, June 30,	20,915,473	22,012,589

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2026-27 Annual Budget Adoption**

Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	7,998	8,248
Revenues & Transfers In	250	250
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	250	250
Ending Fund Balance, June 30,	8,248	8,498

Fund 73 - Foundation Private-Purpose Trust Fund

Fund is used to accounts for gifts and donations designated for student scholarships.

	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Fund Balance, July 1	175,119	180,719
Revenues & Transfers In	6,000	6,000
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	400	-
Total Expenses	400	-
Surplus (deficit)	5,600	6,000
Ending Fund Balance, June 30,	180,719	186,719

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: Western Placer Unified School District

Date: 6/12/2026

Adoption Date: 6/16/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: CRISTE FREYMOND

Title: Clerk

Public Hearing:

Place: Western Placer Unified School District

Date: 6/2/2026

Time: 6pm

Contact person for additional information on the budget reports:

Name: Rhia Zinzun

Title: Director of Business Services

Telephone: 916-645-6350

E-mail: rzinzun@wpusd.org

Criteria and Standards Review Summary

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

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

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

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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
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X 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:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

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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

G = General Ledger Data; S = Supplemental Data

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

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

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	97,825,293.00	2,412,429.00	100,237,722.00	101,637,228.00	2,541,061.00	104,178,289.00	3.9%
2) Federal Revenue		8100-8299	0.00	4,401,568.00	4,401,568.00	0.00	3,277,884.00	3,277,884.00	-25.5%
3) Other State Revenue		8300-8599	2,909,972.00	14,339,347.00	17,249,319.00	2,843,860.00	11,575,935.00	14,419,795.00	-16.4%
4) Other Local Revenue		8600-8799	3,044,714.00	7,805,205.00	10,849,919.00	2,082,000.00	5,762,270.00	7,844,270.00	-27.7%
5) TOTAL, REVENUES			103,779,979.00	28,958,549.00	132,738,528.00	106,563,088.00	23,157,150.00	129,720,238.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,858,717.00	9,165,739.00	51,024,456.00	44,047,772.00	9,169,581.00	53,217,353.00	4.3%
2) Classified Salaries		2000-2999	11,199,181.00	8,452,965.00	19,652,146.00	12,392,321.00	9,099,429.00	21,491,750.00	9.4%
3) Employee Benefits		3000-3999	19,992,918.00	11,995,732.00	31,988,650.00	21,769,317.00	12,603,971.00	34,373,288.00	7.5%
4) Books and Supplies		4000-4999	2,834,073.00	9,746,753.00	12,580,826.00	4,699,366.00	3,780,877.00	8,480,243.00	-32.6%
5) Services and Other Operating Expenditures		5000-5999	10,587,385.00	9,383,041.00	19,970,426.00	8,967,398.00	6,051,589.00	15,018,987.00	-24.8%
6) Capital Outlay		6000-6999	204,540.00	641,199.00	845,739.00	0.00	7,000.00	7,000.00	-99.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	527,568.00	3,150,635.00	3,678,203.00	527,568.00	3,308,167.00	3,835,735.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,618,930.00)	2,380,410.00	(238,520.00)	(2,551,910.00)	2,297,248.00	(254,662.00)	6.8%
9) TOTAL, EXPENDITURES			84,585,452.00	54,916,474.00	139,501,926.00	89,851,832.00	46,317,862.00	136,169,694.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,194,527.00	(25,957,925.00)	(6,763,398.00)	16,711,256.00	(23,160,712.00)	(6,449,456.00)	-4.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	250,000.00	40,000.00	290,000.00	500,000.00	40,000.00	540,000.00	86.2%
b) Transfers Out		7600-7629	811,654.00	0.00	811,654.00	873,562.00	0.00	873,562.00	7.6%
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	(20,344,620.00)	20,344,620.00	0.00	(21,163,619.00)	21,163,619.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,906,274.00)	20,384,620.00	(521,654.00)	(21,537,181.00)	21,203,619.00	(333,562.00)	-36.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,711,747.00)	(5,573,305.00)	(7,285,052.00)	(4,825,925.00)	(1,957,093.00)	(6,783,018.00)	-6.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,771,486.00	16,860,561.00	27,632,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-31.8%
b) Audit Adjustments		9793	0.00	(1,500,000.00)	(1,500,000.00)	0.00	0.00	0.00	-100.0%

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

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)			10,771,486.00	15,360,561.00	26,132,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-27.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,771,486.00	15,360,561.00	26,132,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-27.9%
2) Ending Balance, June 30 (E + F1e)			9,059,739.00	9,787,256.00	18,846,995.00	4,233,814.00	7,830,163.00	12,063,977.00	-36.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	742,448.43	0.00	742,448.43	114,814.00	0.00	114,814.00	-84.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,787,256.00	9,787,256.00	0.00	7,830,163.00	7,830,163.00	-20.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,209,407.00	0.00	4,209,407.00	4,111,298.00	0.00	4,111,298.00	-2.3%
Unassigned/Unappropriated Amount		9790	4,102,883.57	0.00	4,102,883.57	2,702.00	0.00	2,702.00	-99.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,796,594.01	477,191.73	30,273,785.74				
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	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	4,976.22	0.00	4,976.22				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(54.34)	252,024.82	251,970.48				
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	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	742,448.43	0.00	742,448.43				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

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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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			30,548,964.32	729,216.55	31,278,180.87				
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	575,462.49	39,225.96	614,688.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			575,462.49	39,225.96	614,688.45				
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)			29,973,501.83	689,990.59	30,663,492.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	39,175,473.00	0.00	39,175,473.00	40,053,604.00	0.00	40,053,604.00	2.2%
Education Protection Account State Aid - Current Year		8012	1,559,412.00	0.00	1,559,412.00	1,576,391.00	0.00	1,576,391.00	1.1%
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	329,033.00	0.00	329,033.00	329,033.00	0.00	329,033.00	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	70,087,789.00	0.00	70,087,789.00	73,913,940.00	0.00	73,913,940.00	5.5%
Unsecured Roll Taxes		8042	1,584,893.00	0.00	1,584,893.00	1,584,893.00	0.00	1,584,893.00	0.0%
Prior Years' Taxes		8043	35,930.00	0.00	35,930.00	35,930.00	0.00	35,930.00	0.0%
Supplemental Taxes		8044	1,373,823.00	0.00	1,373,823.00	1,373,823.00	0.00	1,373,823.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,111,542.00	0.00	3,111,542.00	3,111,542.00	0.00	3,111,542.00	0.0%

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

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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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,282,742.00	0.00	2,282,742.00	2,282,742.00	0.00	2,282,742.00	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			119,540,637.00	0.00	119,540,637.00	124,261,898.00	0.00	124,261,898.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,715,344.00)	0.00	(21,715,344.00)	(22,624,670.00)	0.00	(22,624,670.00)	4.2%
Property Taxes Transfers		8097	0.00	2,412,429.00	2,412,429.00	0.00	2,541,061.00	2,541,061.00	5.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,825,293.00	2,412,429.00	100,237,722.00	101,637,228.00	2,541,061.00	104,178,289.00	3.9%
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	1,915,083.00	1,915,083.00	0.00	1,847,340.00	1,847,340.00	-3.5%
Special Education Discretionary Grants		8182	0.00	168,147.00	168,147.00	0.00	130,871.00	130,871.00	-22.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		974,443.00	974,443.00		692,915.00	692,915.00	-28.9%
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		144,190.00	144,190.00		144,190.00	144,190.00	0.0%
Title III, Immigrant Student Program	4201	8290		28,440.00	28,440.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		135,400.00	135,400.00		88,074.00	88,074.00	-35.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

31 66951 0000000
Form 01
H8BCEKXU6D(2026-27)

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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		990,170.00	990,170.00		327,304.00	327,304.00	-66.9%
Career and Technical Education	3500-3599	8290		45,695.00	45,695.00		47,190.00	47,190.00	3.3%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,401,568.00	4,401,568.00	0.00	3,277,884.00	3,277,884.00	-25.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	386,403.00	0.00	386,403.00	412,354.00	0.00	412,354.00	6.7%
Lottery - Unrestricted and Instructional Materials		8560	1,560,927.00	638,476.00	2,199,403.00	1,478,971.00	638,293.00	2,117,264.00	-3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		462,303.00	462,303.00		455,040.00	455,040.00	-1.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		628,639.00	628,639.00		140,750.00	140,750.00	-77.6%
Arts and Music in Schools (Prop 28)	6770	8590		1,230,372.00	1,230,372.00		1,230,372.00	1,230,372.00	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	962,642.00	11,379,557.00	12,342,199.00	952,535.00	9,111,480.00	10,064,015.00	-18.5%
TOTAL, OTHER STATE REVENUE			2,909,972.00	14,339,347.00	17,249,319.00	2,843,860.00	11,575,935.00	14,419,795.00	-16.4%

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

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)	
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	1,233,775.00	1,233,775.00	0.00	570,000.00	570,000.00	-53.8%
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Interest		8660	1,185,865.00	0.00	1,185,865.00	795,000.00	0.00	795,000.00	-33.0%
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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interagency Services		8677	387,000.00	0.00	387,000.00	387,000.00	40,000.00	427,000.00	10.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,096,849.00	1,771,291.00	2,868,140.00	525,000.00	190,071.00	715,071.00	-75.1%

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

31 66951 0000000
Form 01
H8BCEKXU6D(2026-27)

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,800,139.00	4,800,139.00		4,962,199.00	4,962,199.00	3.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,044,714.00	7,805,205.00	10,849,919.00	2,082,000.00	5,762,270.00	7,844,270.00	-27.7%
TOTAL, REVENUES			103,779,979.00	28,958,549.00	132,738,528.00	106,563,088.00	23,157,150.00	129,720,238.00	-2.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,199,860.00	7,605,175.00	41,805,035.00	36,256,601.00	7,501,563.00	43,758,164.00	4.7%
Certificated Pupil Support Salaries		1200	2,741,017.00	557,226.00	3,298,243.00	3,020,220.00	589,032.00	3,609,252.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,763,406.00	696,786.00	5,460,192.00	4,603,333.00	676,383.00	5,279,716.00	-3.3%
Other Certificated Salaries		1900	154,434.00	306,552.00	460,986.00	167,618.00	402,603.00	570,221.00	23.7%
TOTAL, CERTIFICATED SALARIES			41,858,717.00	9,165,739.00	51,024,456.00	44,047,772.00	9,169,581.00	53,217,353.00	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,141,044.00	5,191,340.00	6,332,384.00	1,326,000.00	5,674,745.00	7,000,745.00	10.6%
Classified Support Salaries		2200	3,090,079.00	1,703,990.00	4,794,069.00	3,427,725.00	1,845,412.00	5,273,137.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	713,282.00	250,290.00	963,572.00	914,556.00	272,797.00	1,187,353.00	23.2%
Clerical, Technical and Office Salaries		2400	5,246,937.00	409,663.00	5,656,600.00	5,652,239.00	366,516.00	6,018,755.00	6.4%
Other Classified Salaries		2900	1,007,839.00	897,682.00	1,905,521.00	1,071,801.00	939,959.00	2,011,760.00	5.6%
TOTAL, CLASSIFIED SALARIES			11,199,181.00	8,452,965.00	19,652,146.00	12,392,321.00	9,099,429.00	21,491,750.00	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,640,977.00	6,354,288.00	13,995,265.00	8,184,647.00	6,602,131.00	14,786,778.00	5.7%
PERS		3201-3202	2,709,307.00	2,059,432.00	4,768,739.00	3,073,897.00	2,197,928.00	5,271,825.00	10.5%
OASDI/Medicare/Alternative		3301-3302	1,459,762.00	753,949.00	2,213,711.00	1,539,639.00	769,294.00	2,308,933.00	4.3%
Health and Welfare Benefits		3401-3402	6,842,492.00	2,414,014.00	9,256,506.00	7,651,751.00	2,637,026.00	10,288,777.00	11.2%
Unemployment Insurance		3501-3502	25,531.00	8,431.00	33,962.00	26,912.00	8,556.00	35,468.00	4.4%
Workers' Compensation		3601-3602	799,890.00	265,405.00	1,065,295.00	900,813.00	287,335.00	1,188,148.00	11.5%

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

31 66951 0000000
Form 01
H8BCEKXU6D (2026-27)

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)	
OPEB, Allocated		3701-3702	0.00	20.00	20.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	514,959.00	140,193.00	655,152.00	391,658.00	101,701.00	493,359.00	-24.7%
TOTAL, EMPLOYEE BENEFITS			19,992,918.00	11,995,732.00	31,988,650.00	21,769,317.00	12,603,971.00	34,373,288.00	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	27,782.00	684,273.00	712,055.00	0.00	415,000.00	415,000.00	-41.7%
Books and Other Reference Materials		4200	41,837.00	29,720.00	71,557.00	10,200.00	11,115.00	21,315.00	-70.2%
Materials and Supplies		4300	2,709,956.00	7,841,505.00	10,551,461.00	4,669,666.00	3,193,072.00	7,862,738.00	-25.5%
Noncapitalized Equipment		4400	54,498.00	1,191,255.00	1,245,753.00	19,500.00	161,690.00	181,190.00	-85.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,834,073.00	9,746,753.00	12,580,826.00	4,699,366.00	3,780,877.00	8,480,243.00	-32.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	245,656.00	79,611.00	325,267.00	263,309.00	27,913.00	291,222.00	-10.5%
Dues and Memberships		5300	28,353.00	1,265.00	29,618.00	27,669.00	1,300.00	28,969.00	-2.2%
Insurance		5400 - 5499	1,406,530.00	0.00	1,406,530.00	1,501,761.00	0.00	1,501,761.00	6.8%
Operations and Housekeeping Services		5500	3,993,815.00	33,000.00	4,026,815.00	4,196,000.00	33,000.00	4,229,000.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,570.00	619,331.00	1,007,901.00	378,307.00	260,000.00	638,307.00	-36.7%
Transfers of Direct Costs		5710	(818,433.00)	818,433.00	0.00	(2,007,300.00)	2,007,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,160,280.00	7,831,401.00	12,991,681.00	4,418,652.00	3,722,076.00	8,140,728.00	-37.3%
Communications		5900	182,614.00	0.00	182,614.00	189,000.00	0.00	189,000.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,587,385.00	9,383,041.00	19,970,426.00	8,967,398.00	6,051,589.00	15,018,987.00	-24.8%
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	37,200.00	37,200.00	0.00	0.00	0.00	-100.0%
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	204,540.00	603,999.00	808,539.00	0.00	7,000.00	7,000.00	-99.1%
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%

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

31 66951 0000000
Form 01
H8BCEKXU6D(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			204,540.00	641,199.00	845,739.00	0.00	7,000.00	7,000.00	-99.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	3,150,635.00	3,150,635.00	0.00	3,308,167.00	3,308,167.00	5.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	527,568.00	0.00	527,568.00	527,568.00	0.00	527,568.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			527,568.00	3,150,635.00	3,678,203.00	527,568.00	3,308,167.00	3,835,735.00	4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,380,410.00)	2,380,410.00	0.00	(2,297,248.00)	2,297,248.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(238,520.00)	0.00	(238,520.00)	(254,662.00)	0.00	(254,662.00)	6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,618,930.00)	2,380,410.00	(238,520.00)	(2,551,910.00)	2,297,248.00	(254,662.00)	6.8%
TOTAL, EXPENDITURES			84,585,452.00	54,916,474.00	139,501,926.00	89,851,832.00	46,317,862.00	136,169,694.00	-2.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	250,000.00	0.00	250,000.00	500,000.00	0.00	500,000.00	100.0%

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

31 66951 0000000
Form 01
H8BCEKXU6D(2026-27)

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)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	40,000.00	290,000.00	500,000.00	40,000.00	540,000.00	86.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	533,042.00	0.00	533,042.00	598,202.00	0.00	598,202.00	12.2%
Other Authorized Interfund Transfers Out		7619	278,612.00	0.00	278,612.00	275,360.00	0.00	275,360.00	-1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			811,654.00	0.00	811,654.00	873,562.00	0.00	873,562.00	7.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,744,620.00)	20,744,620.00	0.00	(21,563,619.00)	21,563,619.00	0.00	0.0%
Contributions from Restricted Revenues		8990	400,000.00	(400,000.00)	0.00	400,000.00	(400,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,344,620.00)	20,344,620.00	0.00	(21,163,619.00)	21,163,619.00	0.00	0.0%

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

			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)	
Description	Resource Codes	Object Codes							
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(20,906,274.00)	20,384,620.00	(521,654.00)	(21,537,181.00)	21,203,619.00	(333,562.00)	-36.1%

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

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Form 01
H8BCEKXU6D(2026-27)

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	97,825,293.00	2,412,429.00	100,237,722.00	101,637,228.00	2,541,061.00	104,178,289.00	3.9%
2) Federal Revenue		8100-8299	0.00	4,401,568.00	4,401,568.00	0.00	3,277,884.00	3,277,884.00	-25.5%
3) Other State Revenue		8300-8599	2,909,972.00	14,339,347.00	17,249,319.00	2,843,860.00	11,575,935.00	14,419,795.00	-16.4%
4) Other Local Revenue		8600-8799	3,044,714.00	7,805,205.00	10,849,919.00	2,082,000.00	5,762,270.00	7,844,270.00	-27.7%
5) TOTAL, REVENUES			103,779,979.00	28,958,549.00	132,738,528.00	106,563,088.00	23,157,150.00	129,720,238.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	50,134,583.00	35,322,946.00	85,457,529.00	53,871,393.00	30,785,292.00	84,656,685.00	-0.9%
2) Instruction - Related Services	2000-2999		10,448,404.00	3,958,067.00	14,406,471.00	10,580,622.00	2,862,808.00	13,443,430.00	-6.7%
3) Pupil Services	3000-3999		8,380,757.00	2,836,257.00	11,217,014.00	9,371,394.00	2,092,825.00	11,464,219.00	2.2%
4) Ancillary Services	4000-4999		1,550,780.00	2,125,004.00	3,675,784.00	1,145,420.00	1,345,675.00	2,491,095.00	-32.2%
5) Community Services	5000-5999		179,403.00	0.00	179,403.00	49,222.00	0.00	49,222.00	-72.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,134,765.00	3,165,694.00	9,300,459.00	6,635,838.00	2,582,946.00	9,218,784.00	-0.9%
8) Plant Services	8000-8999		7,229,192.00	4,357,871.00	11,587,063.00	7,670,375.00	3,340,149.00	11,010,524.00	-5.0%
9) Other Outgo	9000-9999		527,568.00	3,150,635.00	3,678,203.00	527,568.00	3,308,167.00	3,835,735.00	4.3%
10) TOTAL, EXPENDITURES			84,585,452.00	54,916,474.00	139,501,926.00	89,851,832.00	46,317,862.00	136,169,694.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,194,527.00	(25,957,925.00)	(6,763,398.00)	16,711,256.00	(23,160,712.00)	(6,449,456.00)	-4.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	250,000.00	40,000.00	290,000.00	500,000.00	40,000.00	540,000.00	86.2%
b) Transfers Out		7600-7629	811,654.00	0.00	811,654.00	873,562.00	0.00	873,562.00	7.6%
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	(20,344,620.00)	20,344,620.00	0.00	(21,163,619.00)	21,163,619.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,906,274.00)	20,384,620.00	(521,654.00)	(21,537,181.00)	21,203,619.00	(333,562.00)	-36.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,711,747.00)	(5,573,305.00)	(7,285,052.00)	(4,825,925.00)	(1,957,093.00)	(6,783,018.00)	-6.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,771,486.00	16,860,561.00	27,632,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-31.8%

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

31 66951 0000000
Form 01
H8BCEKXU6D(2026-27)

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	(1,500,000.00)	(1,500,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,771,486.00	15,360,561.00	26,132,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-27.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,771,486.00	15,360,561.00	26,132,047.00	9,059,739.00	9,787,256.00	18,846,995.00	-27.9%
2) Ending Balance, June 30 (E + F1e)			9,059,739.00	9,787,256.00	18,846,995.00	4,233,814.00	7,830,163.00	12,063,977.00	-36.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	742,448.43	0.00	742,448.43	114,814.00	0.00	114,814.00	-84.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,787,256.00	9,787,256.00	0.00	7,830,163.00	7,830,163.00	-20.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,209,407.00	0.00	4,209,407.00	4,111,298.00	0.00	4,111,298.00	-2.3%
Unassigned/Unappropriated Amount		9790	4,102,883.57	0.00	4,102,883.57	2,702.00	0.00	2,702.00	-99.9%

Resource	Description	2025-26		2026-27
		Estimated	Actuals	Budget
6019	Student Support and Professional Development Discretionary Block Grant	2,000,000.00		0.00
7810	Other Restricted State	876,049.00		476,049.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,013,046.00		3,387,147.00
9010	Other Restricted Local	3,898,161.00		3,966,967.00
Total, Restricted Balance		9,787,256.00		7,830,163.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,091,962.00	1,091,962.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,091,962.00	1,091,962.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,091,962.00	1,091,962.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,091,962.00	1,091,962.00	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	1,091,962.00	1,091,962.00	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					

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,091,962.00	1,091,962.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,091,962.00	1,091,962.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,091,962.00	1,091,962.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,091,962.00	1,091,962.00	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	1,091,962.00	1,091,962.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	1,091,962.00	1,091,962.00
Total, Restricted Balance		1,091,962.00	1,091,962.00

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	196,230.00	196,230.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,252.00)	0.00	-100.0%
5) TOTAL, REVENUES			192,978.00	196,230.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,440.00	110,749.00	8.1%
3) Employee Benefits		3000-3999	58,925.00	60,460.00	2.6%
4) Books and Supplies		4000-4999	39,795.00	23,630.00	-40.6%
5) Services and Other Operating Expenditures		5000-5999	6,984.00	11,273.00	61.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,446.00	15,478.00	15.1%
9) TOTAL, EXPENDITURES			221,590.00	221,590.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,612.00)	(25,360.00)	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,612.00	25,360.00	-11.4%
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			28,612.00	25,360.00	-11.4%
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	22,044.00	22,044.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,044.00	22,044.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,044.00	22,044.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,044.00	22,044.00	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	22,044.00	22,044.00	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	(162,242.32)		
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	43,098.32		
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			(119,144.00)		
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	0.18		
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			0.18		
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)			(119,144.18)		
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	196,230.00	196,230.00	0.0%
TOTAL, FEDERAL REVENUE			196,230.00	196,230.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(3,252.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,252.00)	0.00	-100.0%
TOTAL, REVENUES			192,978.00	196,230.00	1.7%
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	65,515.00	69,660.00	6.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	36,925.00	41,089.00	11.3%
TOTAL, CLASSIFIED SALARIES			102,440.00	110,749.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,103.00	28,277.00	4.3%
OASDI/Medicare/Alternative		3301-3302	7,654.00	7,971.00	4.1%
Health and Welfare Benefits		3401-3402	22,213.00	22,213.00	0.0%
Unemployment Insurance		3501-3502	50.00	52.00	4.0%
Workers' Compensation		3601-3602	1,571.00	1,750.00	11.4%
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	334.00	197.00	-41.0%
TOTAL, EMPLOYEE BENEFITS			58,925.00	60,460.00	2.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,795.00	20,830.00	-40.1%
Noncapitalized Equipment		4400	5,000.00	2,800.00	-44.0%
TOTAL, BOOKS AND SUPPLIES			39,795.00	23,630.00	-40.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,584.00	3,131.00	-43.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400.00	8,142.00	481.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,984.00	11,273.00	61.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	13,446.00	15,478.00	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,446.00	15,478.00	15.1%
TOTAL, EXPENDITURES			221,590.00	221,590.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	28,612.00	25,360.00	-11.4%
(a) TOTAL, INTERFUND TRANSFERS IN			28,612.00	25,360.00	-11.4%
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)			28,612.00	25,360.00	-11.4%

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	196,230.00	196,230.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,252.00)	0.00	-100.0%
5) TOTAL, REVENUES			192,978.00	196,230.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		208,144.00	206,112.00	-1.0%
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		13,446.00	15,478.00	15.1%
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			221,590.00	221,590.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,612.00)	(25,360.00)	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,612.00	25,360.00	-11.4%
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			28,612.00	25,360.00	-11.4%
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	22,044.00	22,044.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,044.00	22,044.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,044.00	22,044.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,044.00	22,044.00	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	22,044.00	22,044.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	22,044.00	22,044.00
Total, Restricted Balance		22,044.00	22,044.00

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	687.00	0.00	-100.0%
5) TOTAL, REVENUES			687.00	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)			687.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			687.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,206.00	13,893.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,206.00	13,893.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,206.00	13,893.00	5.2%
2) Ending Balance, June 30 (E + F1e)			13,893.00	13,893.00	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	13,893.00	13,893.00	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	22,736.56		
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	(0.20)		
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			22,736.36		
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	8,812.17		
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			8,812.17		
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)			13,924.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	687.00	0.00	-100.0%
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%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			687.00	0.00	-100.0%
TOTAL, REVENUES			687.00	0.00	-100.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	687.00	0.00	-100.0%
5) TOTAL, REVENUES			687.00	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)			687.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			687.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,206.00	13,893.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,206.00	13,893.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,206.00	13,893.00	5.2%
2) Ending Balance, June 30 (E + F1e)			13,893.00	13,893.00	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	13,893.00	13,893.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6130	Early Education: Center-Based Reserve Account	13,893.00	13,893.00
Total, Restricted Balance		13,893.00	13,893.00

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	2,186,719.00	2,006,719.00	-8.2%
3) Other State Revenue		8300-8599	4,211,285.00	4,211,285.00	0.0%
4) Other Local Revenue		8600-8799	19,005.00	39,005.00	105.2%
5) TOTAL, REVENUES			6,417,009.00	6,257,009.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,985,615.00	2,171,218.00	9.3%
3) Employee Benefits		3000-3999	996,491.00	1,056,887.00	6.1%
4) Books and Supplies		4000-4999	3,347,546.00	3,167,546.00	-5.4%
5) Services and Other Operating Expenditures		5000-5999	316,088.00	188,218.00	-40.5%
6) Capital Outlay		6000-6999	32,158.00	32,158.00	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	225,074.00	239,184.00	6.3%
9) TOTAL, EXPENDITURES			6,902,972.00	6,855,211.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,963.00)	(598,202.00)	23.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	533,042.00	598,202.00	12.2%
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			533,042.00	598,202.00	12.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,079.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,023.00	51,102.00	1,170.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,023.00	51,102.00	1,170.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,023.00	51,102.00	1,170.2%
2) Ending Balance, June 30 (E + F1e)			51,102.00	51,102.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,078.82	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	4,023.18	51,102.00	1,170.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,208,221.82)		
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	(3,344.54)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	47,078.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(1,163,145.54)		
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	3,748.51		
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			3,748.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(1,166,894.05)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,186,719.00	2,006,719.00	-8.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,186,719.00	2,006,719.00	-8.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,211,285.00	4,211,285.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,211,285.00	4,211,285.00	0.0%
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%
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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,005.00	39,005.00	105.2%
TOTAL, OTHER LOCAL REVENUE			19,005.00	39,005.00	105.2%
TOTAL, REVENUES			6,417,009.00	6,257,009.00	-2.5%
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	1,670,447.00	1,828,235.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	243,981.00	266,630.00	9.3%
Clerical, Technical and Office Salaries		2400	57,187.00	62,353.00	9.0%
Other Classified Salaries		2900	14,000.00	14,000.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,985,615.00	2,171,218.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	622.00	0.00	-100.0%
PERS		3201-3202	463,805.00	493,734.00	6.5%
OASDI/Medicare/Alternative		3301-3302	144,187.00	155,885.00	8.1%
Health and Welfare Benefits		3401-3402	344,663.00	363,727.00	5.5%
Unemployment Insurance		3501-3502	952.00	1,020.00	7.1%
Workers' Compensation		3601-3602	29,880.00	34,374.00	15.0%
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	12,382.00	8,147.00	-34.2%
TOTAL, EMPLOYEE BENEFITS			996,491.00	1,056,887.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	304,664.00	304,664.00	0.0%
Noncapitalized Equipment		4400	27,992.00	27,992.00	0.0%
Food		4700	3,014,890.00	2,834,890.00	-6.0%
TOTAL, BOOKS AND SUPPLIES			3,347,546.00	3,167,546.00	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	700.00	700.00	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	58,353.00	58,353.00	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	252,035.00	124,165.00	-50.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,088.00	188,218.00	-40.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	32,158.00	32,158.00	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			32,158.00	32,158.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	225,074.00	239,184.00	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,074.00	239,184.00	6.3%
TOTAL, EXPENDITURES			6,902,972.00	6,855,211.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	533,042.00	598,202.00	12.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			533,042.00	598,202.00	12.2%
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)			533,042.00	598,202.00	12.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,186,719.00	2,006,719.00	-8.2%
3) Other State Revenue		8300-8599	4,211,285.00	4,211,285.00	0.0%
4) Other Local Revenue		8600-8799	19,005.00	39,005.00	105.2%
5) TOTAL, REVENUES			6,417,009.00	6,257,009.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,677,898.00	6,616,027.00	-0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,074.00	239,184.00	6.3%
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			6,902,972.00	6,855,211.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(485,963.00)	(598,202.00)	23.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	533,042.00	598,202.00	12.2%
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			533,042.00	598,202.00	12.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,079.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,023.00	51,102.00	1,170.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,023.00	51,102.00	1,170.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,023.00	51,102.00	1,170.2%
2) Ending Balance, June 30 (E + F1e)			51,102.00	51,102.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,078.82	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	4,023.18	51,102.00	1,170.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	.18	47,079.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,023.00	4,023.00
Total, Restricted Balance		4,023.18	51,102.00

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	(2,125.00)	0.00	-100.0%
5) TOTAL, REVENUES			(2,125.00)	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	93,586.00	0.00	-100.0%
6) Capital Outlay		6000-6999	24,137.00	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			117,723.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,848.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,152.00	250,000.00	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,424.00	372,576.00	53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,424.00	372,576.00	53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,424.00	372,576.00	53.7%
2) Ending Balance, June 30 (E + F1e)			372,576.00	622,576.00	67.1%
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	372,576.00	622,576.00	67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	164,440.79		
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		
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			164,440.79		
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			
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)			164,440.79		
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	(2,125.00)	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			(2,125.00)	0.00	-100.0%
TOTAL, REVENUES			(2,125.00)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,586.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,586.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,137.00	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			24,137.00	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			117,723.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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)			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,125.00)	0.00	-100.0%
5) TOTAL, REVENUES			(2,125.00)	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		117,723.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			117,723.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,848.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,152.00	250,000.00	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,424.00	372,576.00	53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,424.00	372,576.00	53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,424.00	372,576.00	53.7%
2) Ending Balance, June 30 (E + F1e)			372,576.00	622,576.00	67.1%
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	372,576.00	622,576.00	67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	372,576.00	622,576.00
Total, Restricted Balance		372,576.00	622,576.00

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	30,000.00	15,000.00	-50.0%
5) TOTAL, REVENUES			30,000.00	15,000.00	-50.0%
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)			30,000.00	15,000.00	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	500,000.00	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			(250,000.00)	(500,000.00)	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,000.00)	(485,000.00)	120.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792,435.00	572,435.00	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792,435.00	572,435.00	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792,435.00	572,435.00	-27.8%
2) Ending Balance, June 30 (E + F1e)			572,435.00	87,435.00	-84.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	572,435.00	87,435.00	-84.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	818,264.98		
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			818,264.98		
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)			818,264.98		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	15,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	15,000.00	-50.0%
TOTAL, REVENUES			30,000.00	15,000.00	-50.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	250,000.00	500,000.00	100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	500,000.00	100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(250,000.00)	(500,000.00)	100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	15,000.00	-50.0%
5) TOTAL, REVENUES			30,000.00	15,000.00	-50.0%
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)			30,000.00	15,000.00	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	500,000.00	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			(250,000.00)	(500,000.00)	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,000.00)	(485,000.00)	120.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792,435.00	572,435.00	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792,435.00	572,435.00	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792,435.00	572,435.00	-27.8%
2) Ending Balance, June 30 (E + F1e)			572,435.00	87,435.00	-84.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	572,435.00	87,435.00	-84.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	(1,488.00)	3,000.00	-301.6%
5) TOTAL, REVENUES			(1,488.00)	3,000.00	-301.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,675.00	0.00	-100.0%
6) Capital Outlay		6000-6999	20,296,424.00	1,200,000.00	-94.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,469,099.00	1,200,000.00	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,470,587.00)	(1,197,000.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,961,542.00	1,200,000.00	-38.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,507,557.00	0.00	-100.0%
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			20,469,099.00	1,200,000.00	-94.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,488.00)	3,000.00	-301.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,212.00	327,724.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,212.00	327,724.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,212.00	327,724.00	-0.5%
2) Ending Balance, June 30 (E + F1e)			327,724.00	330,724.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	327,724.00	330,724.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,040,499.30)		
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	(.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			(2,040,499.40)		
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	50.00		
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			50.00		
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)			(2,040,549.40)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,488.00)	3,000.00	-301.6%
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			(1,488.00)	3,000.00	-301.6%
TOTAL, REVENUES			(1,488.00)	3,000.00	-301.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	172,675.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,675.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,114,630.00	1,200,000.00	-43.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,181,794.00	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			20,296,424.00	1,200,000.00	-94.1%
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			20,469,099.00	1,200,000.00	-94.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,961,542.00	1,200,000.00	-38.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,961,542.00	1,200,000.00	-38.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	18,507,557.00	0.00	-100.0%
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			18,507,557.00	0.00	-100.0%
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)			20,469,099.00	1,200,000.00	-94.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,488.00)	3,000.00	-301.6%
5) TOTAL, REVENUES			(1,488.00)	3,000.00	-301.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,469,099.00	1,200,000.00	-94.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,469,099.00	1,200,000.00	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,470,587.00)	(1,197,000.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,961,542.00	1,200,000.00	-38.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,507,557.00	0.00	-100.0%
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			20,469,099.00	1,200,000.00	-94.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,488.00)	3,000.00	-301.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,212.00	327,724.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,212.00	327,724.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,212.00	327,724.00	-0.5%
2) Ending Balance, June 30 (E + F1e)			327,724.00	330,724.00	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	327,724.00	330,724.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	327,724.00	330,724.00
Total, Restricted Balance		327,724.00	330,724.00

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	5,200,885.00	3,100,000.00	-40.4%
5) TOTAL, REVENUES			5,200,885.00	3,100,000.00	-40.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	380,667.00	396,575.00	4.2%
3) Employee Benefits		3000-3999	166,321.00	177,802.00	6.9%
4) Books and Supplies		4000-4999	401,724.00	5,000.00	-98.8%
5) Services and Other Operating Expenditures		5000-5999	472,680.00	320,000.00	-32.3%
6) Capital Outlay		6000-6999	3,358,473.00	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			4,779,865.00	899,377.00	-81.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			421,020.00	2,200,623.00	422.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,803,279.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,761,542.00	2,000,000.00	-27.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,041,737.00	(2,000,000.00)	-292.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,462,757.00	200,623.00	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,360,413.00	14,823,170.00	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,360,413.00	14,823,170.00	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,360,413.00	14,823,170.00	10.9%
2) Ending Balance, June 30 (E + F1e)			14,823,170.00	15,023,793.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,823,170.00	15,023,793.00	1.4%
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	12,425,408.75		
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	14,703.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50.00		
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			12,440,161.75		
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)			12,440,161.75		
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	350,000.00	300,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,850,885.00	2,800,000.00	-42.3%
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			5,200,885.00	3,100,000.00	-40.4%
TOTAL, REVENUES			5,200,885.00	3,100,000.00	-40.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	349,342.00	368,247.00	5.4%
Clerical, Technical and Office Salaries		2400	31,325.00	28,328.00	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			380,667.00	396,575.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,845.00	104,011.00	4.2%
OASDI/Medicare/Alternative		3301-3302	26,854.00	26,909.00	0.2%
Health and Welfare Benefits		3401-3402	32,454.00	39,666.00	22.2%
Unemployment Insurance		3501-3502	175.00	180.00	2.9%
Workers' Compensation		3601-3602	5,392.00	5,910.00	9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,601.00	1,126.00	-29.7%
TOTAL, EMPLOYEE BENEFITS			166,321.00	177,802.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,058.00	5,000.00	-95.8%
Noncapitalized Equipment		4400	281,666.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			401,724.00	5,000.00	-98.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,953.00	5,000.00	0.9%
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	1,000.00	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	466,727.00	315,000.00	-32.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,680.00	320,000.00	-32.3%
CAPITAL OUTLAY					
Land		6100	132,612.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,225,861.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,358,473.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,779,865.00	899,377.00	-81.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,803,279.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,803,279.00	0.00	-100.0%
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	2,761,542.00	2,000,000.00	-27.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,761,542.00	2,000,000.00	-27.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,041,737.00	(2,000,000.00)	-292.0%

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	5,200,885.00	3,100,000.00	-40.4%
5) TOTAL, REVENUES			5,200,885.00	3,100,000.00	-40.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		581,522.00	599,377.00	3.1%
8) Plant Services	8000-8999		4,198,343.00	300,000.00	-92.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,779,865.00	899,377.00	-81.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			421,020.00	2,200,623.00	422.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,803,279.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,761,542.00	2,000,000.00	-27.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,041,737.00	(2,000,000.00)	-292.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,462,757.00	200,623.00	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,360,413.00	14,823,170.00	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,360,413.00	14,823,170.00	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,360,413.00	14,823,170.00	10.9%
2) Ending Balance, June 30 (E + F1e)			14,823,170.00	15,023,793.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,823,170.00	15,023,793.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	14,823,170.00	15,023,793.00
Total, Restricted Balance		14,823,170.00	15,023,793.00

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	12,170.00	0.00	-100.0%
5) TOTAL, REVENUES			12,170.00	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)			12,170.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,170.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,215.00	408,385.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,215.00	408,385.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,215.00	408,385.00	3.1%
2) Ending Balance, June 30 (E + F1e)			408,385.00	408,385.00	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	408,385.00	408,385.00	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	409,130.03		
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			409,130.03		
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)			409,130.03		
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	12,170.00	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			12,170.00	0.00	-100.0%
TOTAL, REVENUES			12,170.00	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	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%

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)			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	12,170.00	0.00	-100.0%
5) TOTAL, REVENUES			12,170.00	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)			12,170.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,170.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,215.00	408,385.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,215.00	408,385.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,215.00	408,385.00	3.1%
2) Ending Balance, June 30 (E + F1e)			408,385.00	408,385.00	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	408,385.00	408,385.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	408,385.00	408,385.00
Total, Restricted Balance		408,385.00	408,385.00

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	75,000.00	70,000.00	-6.7%
5) TOTAL, REVENUES			75,000.00	70,000.00	-6.7%
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	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)			75,000.00	70,000.00	-6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,000.00)	(40,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,000.00	30,000.00	-14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,907,477.00	1,942,477.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,907,477.00	1,942,477.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,907,477.00	1,942,477.00	1.8%
2) Ending Balance, June 30 (E + F1e)			1,942,477.00	1,972,477.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,942,477.00	1,972,477.00	1.5%
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	1,970,249.99		
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			1,970,249.99		
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)			1,970,249.99		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	70,000.00	-6.7%
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			75,000.00	70,000.00	-6.7%
TOTAL, REVENUES			75,000.00	70,000.00	-6.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,000.00	40,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	40,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,000.00)	(40,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	70,000.00	-6.7%
5) TOTAL, REVENUES			75,000.00	70,000.00	-6.7%
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	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)			75,000.00	70,000.00	-6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,000.00)	(40,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,000.00	30,000.00	-14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,907,477.00	1,942,477.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,907,477.00	1,942,477.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,907,477.00	1,942,477.00	1.8%
2) Ending Balance, June 30 (E + F1e)			1,942,477.00	1,972,477.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,942,477.00	1,972,477.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,942,477.00	1,972,477.00
Total, Restricted Balance		1,942,477.00	1,972,477.00

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	7,523,723.00	7,707,000.00	2.4%
5) TOTAL, REVENUES			7,523,723.00	7,707,000.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,470.00	30,000.00	1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,339,952.00	7,379,884.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,369,422.00	7,409,884.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			154,301.00	297,116.00	92.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	3,803,279.00	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			(3,003,279.00)	800,000.00	-126.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,848,978.00)	1,097,116.00	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,764,451.00	20,915,473.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,764,451.00	20,915,473.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,764,451.00	20,915,473.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			20,915,473.00	22,012,589.00	5.2%
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	20,915,473.00	22,012,589.00	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,601,187.49		
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	46,263.55		
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			23,647,451.04		
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)			23,647,451.04		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	6,654,063.00	6,807,000.00	2.3%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	769,660.00	900,000.00	16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,523,723.00	7,707,000.00	2.4%
TOTAL, REVENUES			7,523,723.00	7,707,000.00	2.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,470.00	30,000.00	1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,470.00	30,000.00	1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,376,485.00	4,290,070.00	-2.0%
Other Debt Service - Principal		7439	2,963,467.00	3,089,814.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,339,952.00	7,379,884.00	0.5%
TOTAL, EXPENDITURES			7,369,422.00	7,409,884.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,803,279.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,803,279.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,003,279.00)	800,000.00	-126.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,523,723.00	7,707,000.00	2.4%
5) TOTAL, REVENUES			7,523,723.00	7,707,000.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,500.00	20,000.00	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	7,351,922.00	7,389,884.00	0.5%
10) TOTAL, EXPENDITURES			7,369,422.00	7,409,884.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			154,301.00	297,116.00	92.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	3,803,279.00	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			(3,003,279.00)	800,000.00	-126.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,848,978.00)	1,097,116.00	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,764,451.00	20,915,473.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,764,451.00	20,915,473.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,764,451.00	20,915,473.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			20,915,473.00	22,012,589.00	5.2%
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	20,915,473.00	22,012,589.00	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	20,915,473.00	22,012,589.00
Total, Restricted Balance		20,915,473.00	22,012,589.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,706,692.64	5,706,692.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,706,692.64	5,706,692.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,706,692.64	5,706,692.64	0.0%
2) Ending Balance, June 30 (E + F1e)			5,706,692.64	5,706,692.64	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	5,706,692.64	5,706,692.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,706,692.64	5,706,692.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,706,692.64	5,706,692.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,706,692.64	5,706,692.64	0.0%
2) Ending Balance, June 30 (E + F1e)			5,706,692.64	5,706,692.64	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	5,706,692.64	5,706,692.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	5,706,692.64	5,706,692.64
Total, Restricted Balance		5,706,692.64	5,706,692.64

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	250.00	250.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250.00	250.00	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 NET POSITION (C + D4)			250.00	250.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,998.00	8,248.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,998.00	8,248.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,998.00	8,248.00	3.1%
2) Ending Net Position, June 30 (E + F1e)			8,248.00	8,498.00	3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,248.00	8,498.00	3.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,258.46		
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		9400			
11) TOTAL, ASSETS			8,258.46		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			8,258.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	250.00	250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	250.00	0.0%
TOTAL, REVENUES			250.00	250.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	0.0%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			250.00	250.00	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 NET POSITION (C + D4)			250.00	250.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,998.00	8,248.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,998.00	8,248.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,998.00	8,248.00	3.1%
2) Ending Net Position, June 30 (E + F1e)			8,248.00	8,498.00	3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,248.00	8,498.00	3.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	400.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			400.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,600.00	6,000.00	7.1%
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)			5,600.00	6,000.00	7.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	175,119.00	180,719.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,119.00	180,719.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			175,119.00	180,719.00	3.2%
2) Ending Net Position, June 30 (E + F1e)			180,719.00	186,719.00	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	180,719.00	186,719.00	3.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	179,226.94		
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			179,226.94		
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 Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			179,226.94		
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	6,000.00	6,000.00	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%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	400.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			400.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			400.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
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		400.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			400.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,600.00	6,000.00	7.1%
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)			5,600.00	6,000.00	7.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	175,119.00	180,719.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,119.00	180,719.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			175,119.00	180,719.00	3.2%
2) Ending Net Position, June 30 (E + F1e)			180,719.00	186,719.00	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	180,719.00	186,719.00	3.3%

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

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)	7,784.06	7,784.06	7,784.06	7,869.00	7,869.00	7,869.00
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)	7,784.06	7,784.06	7,784.06	7,869.00	7,869.00	7,869.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	11.80	11.80	11.80	11.80	11.80	11.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.20	1.20	1.20	1.20	1.20	1.20
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)	13.00	13.00	13.00	13.00	13.00	13.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,797.06	7,797.06	7,797.06	7,882.00	7,882.00	7,882.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			16,263,962.00	24,843,900.00	17,231,984.00	11,984,831.00	5,938,803.00	373,306.00	49,067,328.00	25,557,301.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,002,680.00	2,002,680.00	3,998,922.00	3,604,824.00	3,604,824.00	3,998,922.00	3,604,824.00	3,604,824.00
Property Taxes	8020-8079		31,676.00	0.00	1,443,488.00	0.00	201,582.00	43,746,353.00	0.00	1,541.00
Miscellaneous Funds	8080-8099		0.00	(1,297,217.00)	(2,594,434.00)	(1,729,623.00)	(1,729,623.00)	(1,729,623.00)	(1,729,623.00)	(1,729,623.00)
Federal Revenue	8100-8299		0.00	0.00	81,082.00		0.00	88,265.00	0.00	299,673.00
Other State Revenue	8300-8599		210,394.00	210,394.00	1,005,896.00	1,863,897.00	926,161.00	919,679.00	448,739.00	1,636,986.00
Other Local Revenue	8600-8799		380,031.00	332,998.00	673,672.00	432,577.00	679,524.00	1,037,343.00	774,751.00	440,994.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,624,781.00	1,248,855.00	4,608,626.00	4,171,675.00	3,682,468.00	48,060,939.00	3,098,691.00	4,254,395.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,691,517.00	4,363,731.00	4,240,220.00	4,360,421.00	4,455,396.00	291,808.00	8,541,638.00	4,304,684.00
Classified Salaries	2000-2999		1,491,683.00	1,779,583.00	1,691,228.00	1,673,536.00	1,760,195.00	108,397.00	3,300,726.00	1,682,947.00
Employee Benefits	3000-3999		2,228,235.00	2,483,132.00	2,434,525.00	2,450,161.00	2,318,737.00	106,138.00	4,815,968.00	2,439,306.00
Books and Supplies	4000-4999		67,855.00	450,010.00	183,169.00	398,698.00	187,333.00	129,482.00	127,908.00	442,575.00
Services	5000-5999		1,448,260.00	630,968.00	1,145,754.00	1,106,673.00	729,006.00	696,082.00	1,994,431.00	1,052,632.00
Capital Outlay	6000-6999		0.00	447.00	1,427.00	252.00	0.00	426.00	0.00	50.00
Other Outgo	7000-7499		549,254.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			9,476,804.00	9,707,871.00	9,696,323.00	9,989,741.00	9,450,667.00	1,332,333.00	18,780,671.00	9,922,194.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299		5,686,583.00	910,444.00	1,313,752.00	2,471,430.00	186,368.00	1,965,039.00	152,862.00	(518,599.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,686,583.00	910,444.00	1,313,752.00	2,471,430.00	186,368.00	1,965,039.00	152,862.00	(518,599.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		3,754,622.00	63,344.00	1,473,208.00	2,699,392.00	(16,334.00)	(377.00)	1,230,909.00	217,520.00
Due To Other Funds	9610									
Current Loans	9640		(13,500,000.00)						6,750,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(9,745,378.00)	63,344.00	1,473,208.00	2,699,392.00	(16,334.00)	(377.00)	7,980,909.00	217,520.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	15,431,961.00	847,100.00	(159,456.00)	(227,962.00)	202,702.00	1,965,416.00	(7,828,047.00)	(736,119.00)
E. NET INCREASE/DECREASE (B - C + D)			8,579,938.00	(7,611,916.00)	(5,247,153.00)	(6,046,028.00)	(5,565,497.00)	48,694,022.00	(23,510,027.00)	(6,403,918.00)
F. ENDING CASH (A + E)			24,843,900.00	17,231,984.00	11,984,831.00	5,938,803.00	373,306.00	49,067,328.00	25,557,301.00	19,153,383.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		19,153,383.00	13,041,708.00	29,422,159.00	24,971,644.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	3,998,922.00	3,604,824.00	3,604,824.00	3,998,922.00	0.00		41,629,992.00	41,629,995.00
Property Taxes	8020-8079	35,581.00	30,285,098.00	1,925,749.00	4,960,836.00			82,631,904.00	82,631,903.00
Miscellaneous Funds	8080-8099	(3,334,083.00)	(1,667,043.00)	(1,667,043.00)	(875,673.00)			(20,083,608.00)	(20,083,609.00)
Federal Revenue	8100-8299	149,193.00	0.00	155,605.00	2,504,066.00			3,277,884.00	3,277,884.00
Other State Revenue	8300-8599	1,120,492.00	536,439.00	490,297.00	5,050,421.00			14,419,795.00	14,419,795.00
Other Local Revenue	8600-8799	552,046.00	536,667.00	767,380.00	1,236,286.00			7,844,269.00	7,844,270.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	540,000.00			540,000.00	540,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,522,151.00	33,295,985.00	5,276,812.00	17,414,858.00	0.00	0.00	130,260,236.00	130,260,238.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,417,054.00	4,391,034.00	4,455,193.00	5,704,657.00	0.00		53,217,353.00	53,217,353.00
Classified Salaries	2000-2999	1,824,389.00	1,760,394.00	1,841,145.00	2,577,525.00			21,491,748.00	21,491,750.00
Employee Benefits	3000-3999	2,474,917.00	2,481,765.00	2,512,488.00	7,627,917.00			34,373,289.00	34,373,288.00
Books and Supplies	4000-4999	201,573.00	220,715.00	309,810.00	5,761,113.00			8,480,241.00	8,480,243.00
Services	5000-5999	737,762.00	946,239.00	784,886.00	3,746,293.00			15,018,986.00	15,018,987.00
Capital Outlay	6000-6999	118.00	6.00	1,017.00	3,258.00			7,001.00	7,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	3,031,819.00			3,581,073.00	3,581,073.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	873,562.00			873,562.00	873,562.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

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

31 66951 0000000
Form CASH
H8BCEKXU6D(2026-27)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,655,813.00	9,800,153.00	9,904,539.00	29,326,144.00	0.00	0.00	137,043,253.00	137,043,256.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,427.00	35,177.00	(26,799.00)	(10,180,390.00)			1,999,294.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,427.00	35,177.00	(26,799.00)	(10,180,390.00)	0.00	0.00	1,999,294.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,018,560.00)	400,558.00	(204,011.00)	(7,783,446.00)			816,825.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		6,750,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,018,560.00)	7,150,558.00	(204,011.00)	(7,783,446.00)	0.00	0.00	816,825.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,021,987.00	(7,115,381.00)	177,212.00	(2,396,944.00)	0.00	0.00	1,182,469.00	
E. NET INCREASE/DECREASE (B - C + D)		(6,111,675.00)	16,380,451.00	(4,450,515.00)	(14,308,230.00)	0.00	0.00	(5,600,548.00)	(6,783,018.00)
F. ENDING CASH (A + E)		13,041,708.00	29,422,159.00	24,971,644.00	10,663,414.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,663,414.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			10,663,414.00	24,364,947.00	16,950,629.00	11,784,517.00	5,898,790.00	444,851.00	49,476,485.00	23,324,721.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		2,068,975.00	2,068,975.00	4,124,155.00	3,724,155.00	3,724,155.00	4,124,155.00	3,724,155.00	3,724,155.00
Property Taxes	8020- 8079		31,676.00	0.00	1,443,488.00	0.00	201,582.00	43,746,353.00	0.00	1,541.00
Miscellaneous Funds	8080- 8099		0.00	(1,353,951.00)	(2,707,904.00)	(1,805,270.00)	(1,805,270.00)	(1,805,270.00)	(1,805,270.00)	(1,805,270.00)
Federal Revenue	8100- 8299		0.00	0.00	81,082.00	0.00	0.00	88,265.00	0.00	299,673.00
Other State Revenue	8300- 8599		203,543.00	203,543.00	973,143.00	1,803,207.00	896,005.00	889,734.00	434,128.00	1,583,685.00
Other Local Revenue	8600- 8799		380,031.00	332,998.00	673,672.00	432,577.00	679,524.00	1,037,343.00	774,751.00	440,994.00
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,684,225.00	1,251,565.00	4,587,636.00	4,154,669.00	3,695,996.00	48,080,580.00	3,127,764.00	4,244,778.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,821,154.00	4,516,974.00	4,389,127.00	4,513,549.00	4,611,859.00	302,056.00	8,841,600.00	4,455,854.00
Classified Salaries	2000- 2999		1,548,980.00	1,847,938.00	1,756,190.00	1,737,818.00	1,827,806.00	112,561.00	3,427,510.00	1,747,591.00
Employee Benefits	3000- 3999		2,259,633.00	2,518,121.00	2,468,829.00	2,484,686.00	2,351,410.00	107,634.00	4,883,828.00	2,473,678.00
Books and Supplies	4000- 4999		43,061.00	285,581.00	116,241.00	253,017.00	118,883.00	82,171.00	81,172.00	280,862.00
Services	5000- 5999		1,458,868.00	635,589.00	1,154,145.00	1,114,779.00	734,346.00	701,181.00	2,009,038.00	1,060,341.00
Capital Outlay	6000- 6999		0.00	447.00	1,427.00	252.00	0.00	426.00	0.00	50.00
Other Outgo	7000- 7499		574,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)
TOTAL DISBURSEMENTS			9,414,653.00	9,512,983.00	9,594,292.00	9,812,434.00	9,352,637.00	1,014,362.00	18,951,481.00	9,726,709.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		5,686,583.00	910,444.00	1,313,752.00	2,471,430.00	186,368.00	1,965,039.00	152,862.00	(518,599.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,686,583.00	910,444.00	1,313,752.00	2,471,430.00	186,368.00	1,965,039.00	152,862.00	(518,599.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,754,622.00	63,344.00	1,473,208.00	2,699,392.00	(16,334.00)	(377.00)	1,230,909.00	217,520.00
Due To Other Funds	9610									
Current Loans	9640		(18,500,000.00)						9,250,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(14,745,378.00)	63,344.00	1,473,208.00	2,699,392.00	(16,334.00)	(377.00)	10,480,909.00	217,520.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	20,431,961.00	847,100.00	(159,456.00)	(227,962.00)	202,702.00	1,965,416.00	(10,328,047.00)	(736,119.00)
E. NET INCREASE/DECREASE (B - C + D)			13,701,533.00	(7,414,318.00)	(5,166,112.00)	(5,885,727.00)	(5,453,939.00)	49,031,634.00	(26,151,764.00)	(6,218,050.00)
F. ENDING CASH (A + E)			24,364,947.00	16,950,629.00	11,784,517.00	5,898,790.00	444,851.00	49,476,485.00	23,324,721.00	17,106,671.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		17,106,671.00	11,037,776.00	25,055,775.00	20,772,261.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,124,155.00	3,724,155.00	3,724,155.00	4,124,155.00			42,979,500.00	
Property Taxes	8020-8079	35,581.00	30,285,098.00	1,925,749.00	8,978,294.00			86,649,362.00	
Miscellaneous Funds	8080-8099	(3,479,902.00)	(1,739,952.00)	(1,739,952.00)	(913,972.00)			(20,961,983.00)	
Federal Revenue	8100-8299	149,193.00	0.00	155,605.00	2,504,066.00			3,277,884.00	
Other State Revenue	8300-8599	1,084,007.00	518,972.00	474,333.00	4,885,975.00			13,950,275.00	
Other Local Revenue	8600-8799	552,046.00	536,667.00	767,380.00	1,236,286.00			7,844,269.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	40,000.00			40,000.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	
TOTAL RECEIPTS		2,465,080.00	33,324,940.00	5,307,270.00	20,854,804.00	0.00	0.00	133,779,307.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,572,170.00	4,545,236.00	4,611,648.00	5,904,990.00			55,086,217.00	
Classified Salaries	2000-2999	1,894,465.00	1,828,013.00	1,911,865.00	2,676,530.00			22,317,267.00	
Employee Benefits	3000-3999	2,509,790.00	2,516,735.00	2,547,891.00	7,735,400.00			34,857,635.00	
Books and Supplies	4000-4999	127,920.00	140,068.00	196,608.00	3,656,053.00			5,381,637.00	
Services	5000-5999	743,166.00	953,169.00	790,634.00	3,773,731.00			15,128,987.00	
Capital Outlay	6000-6999	118.00	6.00	1,017.00	3,258.00			7,001.00	
Other Outgo	7000-7499	0.00	0.00	0.00	3,171,857.00			3,746,481.00	
Interfund Transfers Out	7600-7629	0.00	0.00		1,021,435.00			1,021,435.00	
All Other Financing Uses	7630-7699	(291,667.00)	(291,667.00)	(291,667.00)	(291,667.00)			(3,500,004.00)	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,555,962.00	9,691,560.00	9,767,996.00	27,651,587.00	0.00	0.00	134,046,656.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,427.00	35,177.00	(26,799.00)	(10,180,390.00)			1,999,294.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,427.00	35,177.00	(26,799.00)	(10,180,390.00)	0.00	0.00	1,999,294.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,018,560.00)	400,558.00	(204,011.00)	(8,545,199.00)			55,072.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		9,250,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,018,560.00)	9,650,558.00	(204,011.00)	(8,545,199.00)	0.00	0.00	55,072.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,021,987.00	(9,615,381.00)	177,212.00	(1,635,191.00)	0.00	0.00	1,944,222.00	
E. NET INCREASE/DECREASE (B - C + D)		(6,068,895.00)	14,017,999.00	(4,283,514.00)	(8,431,974.00)	0.00	0.00	1,676,873.00	0.00
F. ENDING CASH (A + E)		11,037,776.00	25,055,775.00	20,772,261.00	12,340,287.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,340,287.00	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Group

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/16/2026 Date of Meeting (Format: MM/DD/YYYY)
CRISTE FREYMOND Printed Name	Clerk Title

For additional information on this certification, please contact:

Rhia Zinzun Name	Director of Business Services Title
rzinzun@wpusd.org Email	916-645-6350 Telephone

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	51,024,456.00	301	0.00	303	51,024,456.00	305	62,423.00		307	50,962,033.00	309
2000 - Classified Salaries	19,652,146.00	311	48,147.00	313	19,603,999.00	315	1,541,820.00		317	18,062,179.00	319
3000 - Employee Benefits	31,988,650.00	321	5,381.00	323	31,983,269.00	325	821,811.00		327	31,161,458.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,580,826.00	331	131,258.00	333	12,449,568.00	335	2,269,545.00		337	10,180,023.00	339
5000 - Services. . . & 7300 - Indirect Costs	19,731,906.00	341	368,244.00	343	19,363,662.00	345	4,570,480.00		347	14,793,182.00	349
TOTAL					134,424,954.00	365			TOTAL	125,158,875.00	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	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.71%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

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	53,217,353.00	301	0.00	303	53,217,353.00	305	68,180.00		307	53,149,173.00	309
2000 - Classified Salaries	21,491,750.00	311	45,000.00	313	21,446,750.00	315	1,711,480.00		317	19,735,270.00	319
3000 - Employee Benefits	34,373,288.00	321	4,222.00	323	34,369,066.00	325	915,827.00		327	33,453,239.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,480,243.00	331	0.00	333	8,480,243.00	335	1,169,013.00		337	7,311,230.00	339
5000 - Services . . & 7300 - Indirect Costs	14,764,325.00	341	0.00	343	14,764,325.00	345	3,185,109.00		347	11,579,216.00	349
TOTAL					132,277,737.00	365	TOTAL			125,228,128.00	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	274,966.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	72,776,892.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	72,776,892.00	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.	58.12%	
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)	58.12%
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).	125,228,128.00
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	140,313,580.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,994,570.00
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	179,403.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	845,739.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	527,568.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	811,654.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,364,364.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	485,963.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				129,440,609.00
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)				7,797.06
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,601.21
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.)			116,327,427.65	15,424.58
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)			116,327,427.65	15,424.58
B. Required effort (Line A.2 times 90%)			104,694,684.89	13,882.12
C. Current year expenditures (Line I.E and Line II.B)			129,440,609.00	16,601.21
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) 4,040,752.00
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) 98,624,480.00

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) 4.10%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,114,805.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,642,961.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	472,362.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,230,128.80
9. Carry-Forward Adjustment (Part IV, Line F)	216,789.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,446,918.14
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,085,441.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,406,471.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,866,879.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,675,784.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	179,403.00
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)	1,060,192.00
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)	208,270.00
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)	446,751.00
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)	11,048,681.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	208,144.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,630,850.00
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)	130,816,866.20
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)	6.29%
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)	6.46%

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)	8,230,128.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	437,430.09
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 (6.46%) times Part III, Line B19); zero if negative	216,789.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (66.52%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	216,789.34
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	216,789.34

Approved
indirect cost
rate: 6.46%

Highest rate
used in any
program: 66.52%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	915,901.00	58,542.00	6.39%
01	3182	897,696.00	28,000.00	3.12%
01	3310	6,022,655.00	389,146.00	6.46%
01	3311	72,670.00	4,663.00	6.42%
01	3315	55,856.00	3,600.00	6.45%
01	3327	118,793.00	7,600.00	6.40%
01	3550	42,923.00	2,772.00	6.46%
01	4035	135,441.00	8,749.00	6.46%
01	4127	60,562.00	3,912.00	6.46%
01	4201	26,715.00	1,725.00	6.46%
01	4203	127,184.00	8,216.00	6.46%
01	6010	439,603.00	22,700.00	5.16%
01	6019	215,102.00	143,095.00	66.52%
01	6332	570,285.00	36,840.00	6.46%
01	6387	400,532.00	34,100.00	8.51%
01	6388	48,643.00	2,802.00	5.76%
01	6500	15,511,760.00	1,002,059.00	6.46%
01	6520	63,179.00	4,081.00	6.46%
01	6546	758,707.00	44,000.00	5.80%
01	6547	1,571,000.00	42,000.00	2.67%
01	6770	2,237,668.00	22,620.00	1.01%
01	7399	127,437.00	8,232.00	6.46%
01	7435	598,857.00	38,686.00	6.46%
01	7810	49,259.00	3,182.00	6.46%
01	8150	3,266,568.00	211,020.00	6.46%
01	9010	6,941,155.00	248,068.00	3.57%
11	3410	208,144.00	13,446.00	6.46%
13	5310	3,630,850.00	225,074.00	6.20%

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	1,300,806.00		1,136,717.00	2,437,523.00
2. State Lottery Revenue	8560	1,560,927.00		638,476.00	2,199,403.00
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	(2,567,956.00)			(2,567,956.00) Unbalanced
7. Total Available (Sum Lines A1 through A6)		293,777.00	0.00	1,775,193.00	2,068,970.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	291,465.00		1,585,613.00	1,877,078.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,312.00			2,312.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			10,000.00	10,000.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			172,642.00	172,642.00
6. Capital Outlay	6000-6999	0.00		6,938.00	6,938.00
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)		293,777.00	0.00	1,775,193.00	2,068,970.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300.					

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.

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	101,637,228.00	4.42%	106,125,818.00	4.76%	111,181,339.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,843,860.00	1.76%	2,893,860.00	0.00%	2,893,860.00
4. Other Local Revenues	8600-8799	2,082,000.00	0.00%	2,082,000.00	0.00%	2,082,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	-100.00%	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	(21,163,619.00)	12.07%	(23,718,679.00)	3.48%	(24,543,093.00)
6. Total (Sum lines A1 thru A5c)		85,899,469.00	1.73%	87,382,999.00	4.84%	91,614,106.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,047,772.00		46,190,589.00
b. Step & Column Adjustment				762,026.00		799,097.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,380,791.00		439,299.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,047,772.00	4.86%	46,190,589.00	2.68%	47,428,985.00
2. Classified Salaries						
a. Base Salaries				12,392,321.00		13,002,181.00
b. Step & Column Adjustment				293,698.00		308,152.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				316,162.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,392,321.00	4.92%	13,002,181.00	2.37%	13,310,333.00
3. Employee Benefits	3000-3999	21,769,317.00	2.41%	22,293,774.00	1.52%	22,633,505.00
4. Books and Supplies	4000-4999	4,699,366.00	-71.05%	1,360,451.00	0.00%	1,360,451.00
5. Services and Other Operating Expenditures	5000-5999	8,967,398.00	1.23%	9,077,398.00	0.00%	9,077,398.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	527,568.00	0.00%	527,568.00	0.00%	527,568.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,551,910.00)	-1.42%	(2,515,620.00)	0.00%	(2,515,620.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	873,562.00	16.93%	1,021,435.00	8.96%	1,112,911.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(3,500,000.00)		(3,500,000.00)
11. Total (Sum lines B1 thru B10)		90,725,394.00	-3.60%	87,457,776.00	2.26%	89,435,531.00

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)		(4,825,925.00)		(74,777.00)		2,178,575.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,059,739.00		4,233,814.00		4,159,037.00
2. Ending Fund Balance (Sum lines C and D1)		4,233,814.00		4,159,037.00		6,337,612.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	119,814.00		60,165.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		58,582.00		280,946.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,111,298.00		4,021,400.00		4,092,338.00
2. Unassigned/Unappropriated	9790	2,702.00		18,890.00		1,959,328.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,233,814.00		4,159,037.00		6,337,612.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,111,298.00		4,021,400.00		4,092,338.00
c. Unassigned/Unappropriated	9790	2,702.00		18,890.00		1,959,328.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		4,114,000.00		4,040,290.00		6,051,666.00
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.						
B1d. 2027-28: Adding 5.0 teacher growth positions. Transferring 2.17 FTE teacher positions from restricted to unrestricted. B1d. 2028-29: Adding 5.0 teacher growth positions. B2d. 2027-28: Increase for OT and subs. B2d. 2028-29: Assuming same OT and sub costs in 2028-29 as 2027-28. B10 2027-28: Need ongoing budget adjustments. We will be convening a budget committee where we will be deciding on 3.5 million in reductions that will be taken to the board for approval. B10 2028-29: Need ongoing budget adjustments. We will be convening a budget committee where we will be deciding on 3.5 million in reductions that will be taken to the board for approval.						

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	2,541,061.00	0.00%	2,541,061.00	0.00%	2,541,061.00
2. Federal Revenues	8100-8299	3,277,884.00	0.00%	3,277,884.00	0.00%	3,277,884.00
3. Other State Revenues	8300-8599	11,575,935.00	-4.49%	11,056,415.00	-0.90%	10,956,415.00
4. Other Local Revenues	8600-8799	5,762,270.00	0.00%	5,762,270.00	0.00%	5,762,270.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	21,163,619.00	12.07%	23,718,679.00	3.48%	24,543,093.00
6. Total (Sum lines A1 thru A5c)		44,360,769.00	4.59%	46,396,309.00	1.56%	47,120,723.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,169,581.00		8,895,628.00
b. Step & Column Adjustment				158,634.00		153,894.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(432,587.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,169,581.00	-2.99%	8,895,628.00	1.73%	9,049,522.00
2. Classified Salaries						
a. Base Salaries				9,099,429.00		9,315,085.00
b. Step & Column Adjustment				215,656.00		220,768.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(80,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,099,429.00	2.37%	9,315,085.00	1.51%	9,455,853.00
3. Employee Benefits	3000-3999	12,603,971.00	-0.32%	12,563,861.00	0.73%	12,656,036.00
4. Books and Supplies	4000-4999	3,780,877.00	6.36%	4,021,187.00	0.00%	4,021,186.00
5. Services and Other Operating Expenditures	5000-5999	6,051,589.00	0.00%	6,051,589.00	0.00%	6,051,589.00
6. Capital Outlay	6000-6999	7,000.00	0.00%	7,000.00	0.00%	7,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,308,167.00	5.00%	3,473,575.00	0.00%	3,473,575.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,297,248.00	-1.58%	2,260,958.00	0.00%	2,260,958.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,317,862.00	0.59%	46,588,883.00	0.83%	46,975,719.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,957,093.00)		(192,574.00)		145,004.00

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)		9,787,256.00		7,830,163.00		7,637,589.00
2. Ending Fund Balance (Sum lines C and D1)		7,830,163.00		7,637,589.00		7,782,593.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,830,163.00		7,637,589.00		7,782,593.00
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)		7,830,163.00		7,637,589.00		7,782,593.00
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.						
B1d 2027-28: Reduce for expiration of LRBG funds. B2d 2028-29: Reduce classified staffing due to reduction in year 5 of California Community School Implementation grant funding.						

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	104,178,289.00	4.31%	108,666,879.00	4.65%	113,722,400.00
2. Federal Revenues	8100-8299	3,277,884.00	0.00%	3,277,884.00	0.00%	3,277,884.00
3. Other State Revenues	8300-8599	14,419,795.00	-3.26%	13,950,275.00	-0.72%	13,850,275.00
4. Other Local Revenues	8600-8799	7,844,270.00	0.00%	7,844,270.00	0.00%	7,844,270.00
5. Other Financing Sources						
a. Transfers In	8900-8929	540,000.00	-92.59%	40,000.00	0.00%	40,000.00
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)		130,260,238.00	2.70%	133,779,308.00	3.70%	138,734,829.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,217,353.00		55,086,217.00
b. Step & Column Adjustment				920,660.00		952,991.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				948,204.00		439,299.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,217,353.00	3.51%	55,086,217.00	2.53%	56,478,507.00
2. Classified Salaries						
a. Base Salaries				21,491,750.00		22,317,266.00
b. Step & Column Adjustment				509,354.00		528,920.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				316,162.00		(80,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,491,750.00	3.84%	22,317,266.00	2.01%	22,766,186.00
3. Employee Benefits	3000-3999	34,373,288.00	1.41%	34,857,635.00	1.24%	35,289,541.00
4. Books and Supplies	4000-4999	8,480,243.00	-36.54%	5,381,638.00	0.00%	5,381,637.00
5. Services and Other Operating Expenditures	5000-5999	15,018,987.00	0.73%	15,128,987.00	0.00%	15,128,987.00
6. Capital Outlay	6000-6999	7,000.00	0.00%	7,000.00	0.00%	7,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,835,735.00	4.31%	4,001,143.00	0.00%	4,001,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(254,662.00)	0.00%	(254,662.00)	0.00%	(254,662.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	873,562.00	16.93%	1,021,435.00	8.96%	1,112,911.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(3,500,000.00)		(3,500,000.00)
11. Total (Sum lines B1 thru B10)		137,043,256.00	-2.19%	134,046,659.00	1.76%	136,411,250.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,783,018.00)		(267,351.00)		2,323,579.00

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)		18,846,995.00		12,063,977.00		11,796,626.00
2. Ending Fund Balance (Sum lines C and D1)		12,063,977.00		11,796,626.00		14,120,205.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	119,814.00		60,165.00		5,000.00
b. Restricted	9740	7,830,163.00		7,637,589.00		7,782,593.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		58,582.00		280,946.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,111,298.00		4,021,400.00		4,092,338.00
2. Unassigned/Unappropriated	9790	2,702.00		18,890.00		1,959,328.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,063,977.00		11,796,626.00		14,120,205.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,111,298.00		4,021,400.00		4,092,338.00
c. Unassigned/Unappropriated	9790	2,702.00		18,890.00		1,959,328.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,114,000.00		4,040,290.00		6,051,666.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		4.44%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,869.00		8,000.00		8,120.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		137,043,256.00		134,046,659.00		136,411,250.00
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)		137,043,256.00		134,046,659.00		136,411,250.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,111,297.68		4,021,399.77		4,092,337.50
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)		4,111,297.68		4,021,399.77		4,092,337.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

31 66951 0000000
Form SIAA
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(238,520.00)				
Other Sources/Uses Detail					290,000.00	811,654.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,446.00	0.00				
Other Sources/Uses Detail					28,612.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	225,074.00	0.00				
Other Sources/Uses Detail					533,042.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

31 66951 0000000
Form SIAA
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,961,542.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,803,279.00	2,761,542.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					800,000.00	3,803,279.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

31 66951 0000000
Form SIAA
H8BCEKXU6D(2026-27)

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

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

31 66951 0000000
Form SIAA
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	238,520.00	(238,520.00)	7,666,475.00	7,666,475.00	0.00	0.00

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

31 66951 0000000
Form SIAB
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(254,662.00)				
Other Sources/Uses Detail					540,000.00	873,562.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	15,478.00	0.00				
Other Sources/Uses Detail					25,360.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	239,184.00	0.00				
Other Sources/Uses Detail					598,202.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

31 66951 0000000
Form SIAB
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,200,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

31 66951 0000000
Form SIAB
H8BCEKXU6D(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	254,662.00	(254,662.00)	3,413,562.00	3,413,562.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,869	
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	7,178	7,446		
Charter School				
Total ADA	7,178	7,446	N/A	Met
Second Prior Year (2024-25)				
District Regular	7,604	7,533		
Charter School				
Total ADA	7,604	7,533	0.9%	Met
First Prior Year (2025-26)				
District Regular	7,795	7,784		
Charter School		0		
Total ADA	7,795	7,784	0.1%	Met
Budget Year (2026-27)				
District Regular	7,869			
Charter School	0			
Total ADA	7,869			

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	7,636	7,869		
Charter School				
Total Enrollment	7,636	7,869	N/A	Met
Second Prior Year (2024-25)				
District Regular	8,046	8,051		
Charter School				
Total Enrollment	8,046	8,051	N/A	Met
First Prior Year (2025-26)				
District Regular	8,293	8,230		
Charter School				
Total Enrollment	8,293	8,230	0.8%	Met
Budget Year (2026-27)				
District Regular	8,353			
Charter School				
Total Enrollment	8,353			

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	7,446	7,869	
Charter School		0	
Total ADA/Enrollment	7,446	7,869	94.6%
Second Prior Year (2024-25)			
District Regular	7,532	8,051	
Charter School	0		
Total ADA/Enrollment	7,532	8,051	93.6%
First Prior Year (2025-26)			
District Regular	7,784	8,230	
Charter School			
Total ADA/Enrollment	7,784	8,230	94.6%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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	7,869	8,353		
Charter School	0			
Total ADA/Enrollment	7,869	8,353	94.2%	Met
1st Subsequent Year (2027-28)				
District Regular	7,987	8,479		
Charter School				
Total ADA/Enrollment	7,987	8,479	94.2%	Met
2nd Subsequent Year (2028-29)				
District Regular	8,107	8,606		
Charter School				
Total ADA/Enrollment	8,107	8,606	94.2%	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)	7,797.06	7,882.00	8,000.00	8,120.00
b. Prior Year ADA (Funded)		7,797.06	7,882.00	8,000.00
c. Difference (Step 1a minus Step 1b)		84.94	118.00	120.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.09%	1.50%	1.50%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		101,637,227.00	106,125,818.00	111,181,339.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		2,916,988.41	3,502,151.99	3,435,503.38
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.96%	4.80%	4.59%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.96% to 4.96%	3.80% to 5.80%	3.59% to 5.59%

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)	78,805,752.00	82,631,903.00	86,649,361.00	90,867,691.00
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)	119,540,637.00	124,261,898.00	129,628,861.00	135,595,778.00
District's Projected Change in LCFF Revenue:		3.95%	4.32%	4.60%
LCFF Revenue Standard		2.96% to 4.96%	3.80% to 5.80%	3.59% to 5.59%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2023-24)	66,419,768.52	75,216,512.55	88.3%
Second Prior Year (2024-25)	70,804,224.35	81,030,737.06	87.4%
First Prior Year (2025-26)	73,050,816.00	84,585,452.00	86.4%
	Historical Average Ratio:		87.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	3.0%	3.0%	3.0%
	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	78,209,410.00	89,851,832.00	87.0%	Met
1st Subsequent Year (2027-28)	81,486,544.00	86,436,341.00	94.3%	Not Met
2nd Subsequent Year (2028-29)	83,372,823.00	88,322,620.00	94.4%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Unrestricted salaries and benefits represent approximately 94.2% of total unrestricted expenditures in 2027-28 (\$80,246,447 of \$85,226,244) and 94.3% in 2028-29 (\$82,112,125 of \$87,091,922). The high proportion in both years is primarily attributable to reductions in unrestricted expenditure budgets outside of salaries and benefits. While personnel costs remain relatively stable, budget cuts to non-personnel operating expenditures reduce the overall unrestricted expenditure base, causing salaries and benefits to comprise a larger share of total unrestricted expenditures. Accordingly, the high ratio reflects decreases in other unrestricted expenditure categories rather than significant increases in salary and benefit costs.

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):	3.96%	4.80%	4.59%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-6.04% to 13.96%	-5.20% to 14.80%	-5.41% to 14.59%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.04% to 8.96%	-0.20% to 9.80%	-0.41% to 9.59%

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)	4,401,568.00		
Budget Year (2026-27)	3,277,884.00	(25.53%)	Yes
1st Subsequent Year (2027-28)	3,277,884.00	0.00%	No
2nd Subsequent Year (2028-29)	3,277,884.00	0.00%	No

Explanation:

(required if Yes)

The difference in the 2026-27 budget is primarily attributable to approximately \$455,000 in unbudgeted carryover funds, \$1.1 million in additional revenue budgeted for 2026-27 that is not related to carryover funds, and the assumption that less CSI funding will be received in 2026-27, as this funding is allocated on a year-to-year basis.

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

First Prior Year (2025-26)	17,249,319.00		
Budget Year (2026-27)	14,419,795.00	(16.40%)	Yes
1st Subsequent Year (2027-28)	13,950,275.00	(3.26%)	Yes
2nd Subsequent Year (2028-29)	13,850,275.00	(.72%)	Yes

Explanation:

(required if Yes)

The decrease in the 2026-27 budget compared to the 2025-26 budget is primarily attributable to the absence of unbudgeted carryover funds and SSPDBG funding that were included in the prior year. These reductions are partially offset by the budgeting of LRBG funds and STRS On-Behalf in 2026-27. The decrease to the 2027-28 budget is primarily attributable to the absence of LRBG funding in 2027-28, which was budgeted in 2026-27. The decrease to the 2028-29 budget is primarily attributable to the decrease to the year 5 allocation of the CCSPP grant.

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

First Prior Year (2025-26)	10,849,919.00		
Budget Year (2026-27)	7,844,270.00	(27.70%)	Yes
1st Subsequent Year (2027-28)	7,844,270.00	0.00%	No
2nd Subsequent Year (2028-29)	7,844,270.00	0.00%	No

Explanation:

(required if Yes)

The decrease in the projected 2026–27 through 2028–29 budgets compared to the 2025–26 budget is primarily due to the absence of approximately \$930,000 in unbudgeted carryover funds, lower interest revenue, and a one-time SIG Workers' Compensation rebate received in 2025–26 and approximately 200k in local grants. Additionally, RDA revenues are budgeted when approved for a project, and Medi-Cal revenues are budgeted when expenditures are approved by the collaborative.

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

First Prior Year (2025-26)	12,580,826.00		
Budget Year (2026-27)	8,480,243.00	(32.59%)	Yes
1st Subsequent Year (2027-28)	5,381,638.00	(36.54%)	Yes
2nd Subsequent Year (2028-29)	5,381,637.00	0.00%	No

Explanation:

(required if Yes)

The decrease in the 2026–27 budget compared to 2025–26 is primarily due to the removal of approximately \$3.63 million in unbudgeted carryover funds and \$126,000 in one-time grant funding received in 2025–26. The reduction is also attributable to the fact that RDA funds are budgeted when approved for a project and Medi-Cal revenues, being budgeted when expenditures are approved by collaborative. The 2027–28 and 2028–29 budgets are lower than the 2026–27 budget primarily due to the inclusion of supplemental carryover funds in 2026–27 that are not budgeted in the subsequent years.

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

First Prior Year (2025-26)	19,970,426.00		
Budget Year (2026-27)	15,018,987.00	(24.79%)	Yes
1st Subsequent Year (2027-28)	15,128,987.00	.73%	No
2nd Subsequent Year (2028-29)	15,128,987.00	0.00%	No

Explanation:

(required if Yes)

The decrease in the 2026–27 budget compared to 2025–26 is primarily due to the removal of approximately \$4.66 million in unbudgeted carryover funds and \$226k in one-time grant funding received in 2025–26. The reduction is also attributable to the fact that RDA funds are budgeted when approved for a project and Medi-Cal revenues, being budgeted when expenditures are approved by collaborative.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2025-26)	32,500,806.00		
Budget Year (2026-27)	25,541,949.00	(21.41%)	Not Met
1st Subsequent Year (2027-28)	25,072,429.00	(1.84%)	Met
2nd Subsequent Year (2028-29)	24,972,429.00	(.40%)	Met

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

First Prior Year (2025-26)	32,551,252.00		
Budget Year (2026-27)	23,499,230.00	(27.81%)	Not Met
1st Subsequent Year (2027-28)	20,510,625.00	(12.72%)	Not Met
2nd Subsequent Year (2028-29)	20,510,624.00	0.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The difference in the 2026–27 budget is primarily attributable to approximately \$455,000 in unbudgeted carryover funds, \$1.1 million in additional revenue budgeted for 2026–27 that is not related to carryover funds, and the assumption that less CSI funding will be received in 2026–27, as this funding is allocated on a year-to-year basis.

Explanation:

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

The decrease in the 2026–27 budget compared to the 2025–26 budget is primarily attributable to the absence of unbudgeted carryover funds and SSPDBG funding that were included in the prior year. These reductions are partially offset by the budgeting of LRBG funds and STRS On-Behalf in 2026–27. The decrease to the 2027–28 budget is primarily attributable to the absence of LRBG funding in 2027–28, which was budgeted in 2026–27. The decrease to the 2028–29 budget is primarily attributable to the decrease to the year 5 allocation of the CCSPP grant.

Explanation:

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

The decrease in the projected 2026–27 through 2028–29 budgets compared to the 2025–26 budget is primarily due to the absence of approximately \$930,000 in unbudgeted carryover funds, lower interest revenue, and a one-time SIG Workers' Compensation rebate received in 2025–26 and approximately 200k in local grants. Additionally, RDA revenues are budgeted when approved for a project, and Medi-Cal revenues are budgeted when expenditures are approved by the collaborative.

- 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)

The decrease in the 2026–27 budget compared to 2025–26 is primarily due to the removal of approximately \$3.63 million in unbudgeted carryover funds and \$126,000 in one-time grant funding received in 2025–26. The reduction is also attributable to the fact that RDA funds are budgeted when approved for a project and Medi-Cal revenues, being budgeted when expenditures are approved by collaborative. The 2027–28 and 2028–29 budgets are lower than the 2026–27 budget primarily due to the inclusion of supplemental carryover funds in 2026–27 that are not budgeted in the subsequent years.

Explanation:

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

The decrease in the 2026–27 budget compared to 2025–26 is primarily due to the removal of approximately \$4.66 million in unbudgeted carryover funds and \$226k in one-time grant funding received in 2025–26. The reduction is also attributable to the fact that RDA funds are budgeted when approved for a project and Medi-Cal revenues, being budgeted when expenditures are approved by collaborative.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

132,169,821.00

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

0.00

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

132,169,821.00

3,965,094.63

3,965,095.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

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)	3,609,681.00	3,737,294.00	4,209,407.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,953,499.92	6,321,574.82	4,102,883.57
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)	13,563,180.92	10,058,868.82	8,312,290.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,322,713.40	124,576,482.40	140,313,580.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	120,322,713.40	124,576,482.40	140,313,580.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	8.1%	5.9%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.8%	2.7%	2.0%
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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 (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	1,391,490.56	76,009,540.32	N/A	Met
Second Prior Year (2024-25)	(3,342,013.86)	81,574,720.37	4.1%	Not Met
First Prior Year (2025-26)	(1,711,747.00)	85,397,106.00	2.0%	Not Met
Budget Year (2026-27) (Information only)	(4,825,925.00)	90,725,394.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

The district has been deficit spending in the wake of expiring COVID funds, staffing two new schools without significant additional ADA, and reduced COLA revenues. While we are maintaining the minimum 3% required reserves, we plan to continue to deficit spending in 2026-27. We will be defining priorities and making difficult decisions during the 26-27 year in order to identify \$3.5 million in ongoing expenditure reductions to begin in 27-28.

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	10,577,303.00	12,722,009.97	N/A	Met
Second Prior Year (2024-25)	10,413,952.00	14,113,500.53	N/A	Met
First Prior Year (2025-26)	8,830,616.00	10,771,486.00	N/A	Met
Budget Year (2026-27) (Information only)	9,059,739.00			

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)	10,663,414.00	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)

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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.)	7,869	8,000	8,120
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

- b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	137,043,256.00	134,046,659.00	136,411,250.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	137,043,256.00	134,046,659.00	136,411,250.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,111,297.68	4,021,399.77	4,092,337.50
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)	4,111,297.68	4,021,399.77	4,092,337.50

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,111,298.00	4,021,400.00	4,092,338.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,702.00	18,890.00	1,959,328.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,114,000.00	4,040,290.00	6,051,666.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.01%	4.44%
District's Reserve Standard (Section 10B, Line 7):	4,111,297.68	4,021,399.77	4,092,337.50
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?

Yes

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

The budget includes the use of approximately \$2.0 million in SSPDBG funds to support a portion of prior-year negotiated settlements. Beginning in 2027-28, ongoing expenditures will be reduced by approximately \$3.5 million. To achieve these reductions, a budget committee will be convened to identify and evaluate cost-saving measures and develop recommendations for reducing ongoing expenditures.

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)	(20,744,620.00)			
Budget Year (2026-27)	(21,563,619.00)	818,999.00	3.9%	Met
1st Subsequent Year (2027-28)	(23,718,679.00)	2,155,060.00	10.0%	Met
2nd Subsequent Year (2028-29)	(24,543,093.00)	824,414.00	3.5%	Met

1b. Transfers In, General Fund *				
First Prior Year (2025-26)	290,000.00			
Budget Year (2026-27)	540,000.00	250,000.00	86.2%	Not Met
1st Subsequent Year (2027-28)	40,000.00	(500,000.00)	(92.6%)	Not Met
2nd Subsequent Year (2028-29)	40,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	811,654.00			
Budget Year (2026-27)	873,562.00	61,908.00	7.6%	Met
1st Subsequent Year (2027-28)	1,021,435.00	147,873.00	16.9%	Not Met
2nd Subsequent Year (2028-29)	1,112,911.00	91,476.00	9.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

- 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)

The 2025-26 budget included a \$250,000 transfer from the Special Reserve (Fund 17) to Fund 01 to assist in balancing the operating budget. This transfer increased to \$500,000 in 2026-27 to support continued budgetary needs. No transfer from Fund 17 to Fund 01 is budgeted in 2028-29.

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

Explanation:

(required if NOT met)

In 2027-28, cafeteria fund expenses are projected to increase faster than revenues, resulting in expenditures outpacing available revenue.

- 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 as of July 1, 2026
	Remaining		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					
Certificates of Participation					
General Obligation Bonds		51/861x		51/743x	96,835,000
Supp Early Retirement Program		01/80xx		10/743x	2,110,272
State School Building Loans					
Compensated Absences					

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

2015 Refunding Mello-Roos Bonds		49/86xx		49/743x	6,247,474
Series 2016, 2017 and 2019 COPs		49/86xx		49/743x	111,905,000
Series 2025A COP		Fund 01 Energy Savings		01/743x	21,230,000
Series 2025B COP		Fund 01 Energy Savings		01/743x	3,020,000
TOTAL:					241,347,746

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (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	7,415,926	7,416,351	7,409,726	7,417,792
Supp Early Retirement Program	527,568	527,568	527,568	527,568
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2015 Refunding Mello-Roos Bonds	878,476	881,667	877,876	877,910
Series 2016, 2017 and 2019 COPs	6,461,474	6,537,091	6,849,339	6,881,018
Series 2025A COP	496,522	1,015,612	1,420,237	994,862
Series 2025B COP	72,074	147,425	420,425	304,050
Total Annual Payments:	15,852,040	16,525,714	17,505,171	17,003,200
Has total annual payment increased over prior year (2025-26)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases in the annual payments on the Series 2016, 2017 and 2019 COPs as part of their refunding setup; in 2025-26 we only made one payment on each of the Series 2025 COPs, in 2026-27 we will make 2 interest payments and beginning in 2027-28 we will make principal payments.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

District contribution up to \$14,424/year for full-time employees who qualify.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

- a. Total OPEB liability

15,763,655.00

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

6,698,808.00

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

9,064,847.00

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

Actuarial

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

6/30/2025

- 5 OPEB Contributions

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

Method

0.00

0.00

0.00

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

0.00

0.00

0.00

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

632,663.00

653,373.00

621,091.00

- d. Number of retirees receiving OPEB benefits

50.00

50.00

50.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	431.00	436.12	441.12	446.12

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 19, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 09, 2026

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2027

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% 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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
5,413,689	5,261,574	5,333,694
0.0%	0.0%	0.0%
1.8%	(2.8%)	1.4%

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:

Regarding #3 above, in 26/27 the District pays health and welfare benefits up to \$14,924/FTE. For 27/28 and future years the district pays \$14,424.

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
854,806	869,594	884,638
1.7%	1.7%	1.7%

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

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

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

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	386.00	384.95	384.95	384.95

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 16, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 08, 2026

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2027

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% 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

--

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

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

Yes	Yes	Yes
3,296,023	3,178,953	3,178,953
0.0%	0.0%	0.0%
2.6%	(3.6%)	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

Regarding #3 above, In 26/27 the District pays health and welfare benefits up to \$14,924/FTE. For 27/28 and future years the district pays \$14,424.

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

Yes	Yes	Yes
512,416	524,560	536,992
2.4%	2.4%	2.4%

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?

Yes	Yes	Yes
Yes	Yes	Yes

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	81.60	82.60	82.60	82.60

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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)
Yes	Yes	Yes
358,862	495,401	505,309
2.9%	N/A	N/A

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
1,084,248	1,048,798	1,048,798
0.0%	0.0%	0.0%
5.5%	(3.3%)	0.0%

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
211,579	215,070	218,619
1.7%	1.7%	1.7%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
17,000	17,000	17,000
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
17,000	17,000	17,000
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 16, 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?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A9. Former CBO Audrey Kilpatrick retired on June 30, 2025. Former Director of Business Services Carrie Carlson assumed the role of CBO effective July 1, 2025.

End of School District Budget Criteria and Standards Review

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

Western Placer Unified

Placer County

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

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

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

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3182	2100	(\$17,464.00)
Explanation: Due to an FPM review, the district had to transfer prior-year expenditures out of resource 3182 and into an unrestricted resource. Because there are no current-year 3182 expenditures in object 21xx, this results in an overall negative budget in that account this year.			
11	0000	8660	(\$3,252.00)
Explanation: This fund has a negative cash balance so it is charged negative interest revenue (interest expense).			
14	9010	8660	(\$2,125.00)
Explanation: This fund has a negative cash balance so it is charged negative interest revenue (interest expense).			
21	9010	8660	(\$4,688.00)
Explanation: This fund has a negative cash balance so it is charged negative interest revenue (interest expense).			

SUPPLEMENTAL CHECKS

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$100,115,000.00	
DEBT.GOV.PENSION.LIAB.9663	\$76,594,000.00	
DEBT.GOV.OPEB.9664	\$6,349,996.00	
DEBT.GOV.COMP.ABS.9665	\$444,946.00	
DEBT.GOV.COPS.9666	\$114,220,000.00	
DEBT.GOV.REV.BONDS.9668	\$6,895,941.00	
DEBT.GOV.OTH.DEBT.9669	\$11,839,134.00	

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

Western Placer Unified

Placer County

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

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

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

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

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
 (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3327	1180	(\$7,748.00)

Explanation: The adopted budget in object 5800/function 1180 is negative because this resource will rely on carryover to completely fund the projected staffing costs. This is for the adopted budget only and will be revised when 25/26 carryover is posted.

01	4203	1000	(\$9,701.00)
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Explanation: The adopted budget in object 4300/function 1000 is negative because this resource will rely on carryover to completely fund the projected staffing costs. This is for the adopted budget only and will be revised when 25/26 carryover is posted.

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3327	5800	(\$7,748.00)

Explanation: The adopted budget in object 5800 is negative because this resource will rely on carryover to completely fund the projected staffing costs. This is for the adopted budget only and will be revised when 25/26 carryover is posted.

01	4203	4300	(\$9,701.00)
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Explanation: The adopted budget in object 4300 is negative because this resource will rely on carryover to completely fund the projected staffing costs. This is for the adopted budget only and will be revised when 25/26 carryover is posted.