



2026-2027 Adopted Budget

Kellyann Reis
Superintendent

Billy R. Wessell
Deputy Superintendent - Administrative Services

Nikki Arabambi
Assistant Chief Business Officer

BOARD ACTION DATE - JUNE 9, 2026

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Mission

To improve student achievement by supporting New Jerusalem Elementary School District's authorized charter schools, positively reshaping the public school landscape, and advancing opportunities for innovation and expanded high-quality public school choice.

Vision

For all students to have access to high-quality, publicly-funded school options.

NEW JERUSALEM ELEMENTARY SCHOOL DISTRICT BOARD OF TRUSTEES



Kyle Robertson
President



Angela Reece
Clerk



Bill Koster
Member

Administration

TK-8 Schools

New Jerusalem Elementary School

Amy Soriano
Principal

Delta Charter Elementary School

Nalleli Esquivel
Principal

Delta Home Charter School

Amanda Santini
Principal

District Leadership

Superintendent

Kellyann Reis
Superintendent

Administrative Services

Billy R. Wessell
Deputy Superintendent

Nikki Arabambi
Assistant Chief Business Officer

Jandy Lauderdale
Director—Food Services

Jason Jones, Ed.D.
Director—Human Resources

Brian Holloway
Director—Maintenance Operations Transportation

Educational Services

Don Patzer
Executive Director—Educational Services

Damon Auchard
Director—Compliance/Online Programs/Safety

Andrea Flores
Director—English Learners

Marie Jo Fernandez
Director- Instructional Support

Caiti Gale
Director—Secondary Education

Bridget Deneau
Director- Special Education

9-12 Schools

Delta Charter High School

Matt Hillstead
Principal

Delta Charter Online

Damon Auchard
Principal

Delta Keys Charter

Damon Auchard
Principal



2026-2027 Adopted Budget Report Highlights

Fund 01 - Multi-Year Projection

	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Balance	\$1,346,469	\$2,324,471	\$3,352,682
Total Revenues	\$10,710,938	\$10,946,185	\$11,282,808
Total Expenditures	-\$9,763,025	-\$9,917,975	-\$10,008,756
Surplus/Deficit	\$947,913	\$1,028,211	\$1,274,052
Projected Ending Balance	\$2,324,471	\$3,352,682	\$4,626,734
Fund Balance Percentage	23.76%	33.75%	46.18%



2026-2027 Adopted Budget Report Highlights

Fund 09 - Multi-Year Projection

	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Balance	\$6,680,542	\$5,604,244	\$6,030,001
Total Revenues	\$28,460,822	\$29,219,960	\$30,878,246
Total Expenditures	-\$29,465,120	-\$28,794,203	-\$29,077,060
Surplus/Deficit	-\$1,004,298	\$425,757	\$1,801,186
Projected Ending Balance	\$5,604,244	\$6,030,001	\$7,831,188
Fund Balance Percentage	19.02%	20.94%	26.93%

GENERAL FUND (FD 01)
2026-2027 Adopted Budget
Combined Summary

UNAUDITED BEGINNING BALANCE	\$ 1,376,558
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REVENUES

<i>LCFF Sources</i>	\$ 1,562,007
<i>Federal Revenues</i>	\$ 134,115
<i>Other State Revenues</i>	\$ 520,368
<i>Other Local Revenues</i>	\$ 8,494,448

Total Revenues	\$ 10,710,938
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 1,611,285
<i>Classified Salaries</i>	\$ 3,089,206
<i>Employee Benefits</i>	\$ 2,309,434
<i>Books and Supplies</i>	\$ 431,633
<i>Services, Other Operating Expenses</i>	\$ 1,085,822
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 1,235,645
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 9,763,025
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EXCESS/(DEFICIENCY) OF REVENUES	\$ 947,913
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -

Total Other Financing Sources/Uses	\$ -
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NET INCREASE/(DECREASE) IN FUND	\$ 947,913
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ENDING FUND BALANCE	\$ 2,324,471
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COMPONENTS OF ENDING FUND BALANCE

<i>Revoloving Cash</i>	\$ 5,000
<i>Restricted</i>	\$ -
<i>Reserve for Economic Uncertainties</i>	\$ 488,151
<i>Unassigned/Unappropriated</i>	\$ 1,831,320

GENERAL FUND (FD 01)
2026-2027 Adopted Budget
Unrestricted

UNAUDITED BEGINNING BALANCE	\$ 1,346,469
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REVENUES

<i>LCFF Sources</i>	\$ 1,562,007
<i>Federal Revenues</i>	\$ 35,000
<i>Other State Revenues</i>	\$ 412,109
<i>Other Local Revenues</i>	\$ 8,394,448

Total Revenues	\$ 10,403,564
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 1,565,302
<i>Classified Salaries</i>	\$ 3,078,590
<i>Employee Benefits</i>	\$ 2,285,792
<i>Books and Supplies</i>	\$ 318,260
<i>Services, Other Operating Expenses</i>	\$ 366,932
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 1,044,186
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 8,659,062
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EXCESS/(DEFICIENCY) OF REVENUES	\$ 1,744,502
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ (766,500)

Total Other Financing Sources/Uses	\$ (766,500)
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NET INCREASE/(DECREASE) IN FUND	\$ 978,002
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ENDING FUND BALANCE	\$ 2,324,471
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COMPONENTS OF ENDING FUND BALANCE

<i>Revolving Cash</i>	\$ 5,000
<i>Reserve for Economic Uncertainties</i>	\$ 488,151
<i>Unassigned/Unappropriated</i>	\$ 1,831,320

GENERAL FUND (FD 01)
2026-2027 Adopted Budget
Restricted

UNAUDITED BEGINNING BALANCE	\$ 30,089
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REVENUES

<i>LCFF Sources</i>	\$ -
<i>Federal Revenues</i>	\$ 99,115
<i>Other State Revenues</i>	\$ 108,259
<i>Other Local Revenues</i>	\$ 100,000

Total Revenues	\$ 307,374
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 45,983
<i>Classified Salaries</i>	\$ 10,616
<i>Employee Benefits</i>	\$ 23,642
<i>Books and Supplies</i>	\$ 113,373
<i>Services, Other Operating Expenses</i>	\$ 718,890
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 191,459
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 1,103,963
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (796,589)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ 766,500

Total Other Financing Sources/Uses	\$ 766,500
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NET INCREASE/(DECREASE) IN FUND	\$ (30,089)
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ENDING FUND BALANCE	\$ -
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
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			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	1,548,121.00	0.00	1,548,121.00	1,562,007.00	0.00	1,562,007.00	0.9%
2) Federal Revenue		8100-8299	109,570.00	1,046,420.00	1,155,990.00	35,000.00	99,115.00	134,115.00	-88.4%
3) Other State Revenue		8300-8599	411,318.00	198,076.00	609,394.00	412,109.00	108,259.00	520,368.00	-14.6%
4) Other Local Revenue		8600-8799	7,806,064.00	128,577.00	7,934,641.00	8,394,448.00	100,000.00	8,494,448.00	7.1%
5) TOTAL, REVENUES			9,875,073.00	1,373,073.00	11,248,146.00	10,403,564.00	307,374.00	10,710,938.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,148,386.00	93,597.00	1,241,983.00	1,565,302.00	45,983.00	1,611,285.00	29.7%
2) Classified Salaries		2000-2999	3,189,432.00	78,474.00	3,267,906.00	3,078,590.00	10,616.00	3,089,206.00	-5.5%
3) Employee Benefits		3000-3999	2,307,591.00	57,465.00	2,365,056.00	2,285,791.00	23,642.00	2,309,433.00	-2.4%
4) Books and Supplies		4000-4999	790,757.00	1,154,381.00	1,945,138.00	318,260.00	113,373.00	431,633.00	-77.8%
5) Services and Other Operating Expenditures		5000-5999	660,169.00	1,098,423.00	1,758,592.00	366,932.00	718,890.00	1,085,822.00	-38.3%
6) Capital Outlay		6000-6999	253,505.00	67,547.00	321,052.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	868,066.00	155,066.00	1,023,132.00	1,044,186.00	191,459.00	1,235,645.00	20.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,217,906.00	2,704,953.00	11,922,859.00	8,659,061.00	1,103,963.00	9,763,024.00	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			657,167.00	(1,331,880.00)	(674,713.00)	1,744,503.00	(796,589.00)	947,914.00	-240.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,423.00)	(434,290.00)	(674,713.00)	978,003.00	(30,089.00)	947,914.00	-240.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
2) Ending Balance, June 30 (E + F1e)			1,346,469.00	30,089.00	1,376,558.00	2,324,472.00	0.00	2,324,472.00	68.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,089.00	30,089.00	0.00	0.00	0.00	-100.0%
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	596,143.00	0.00	596,143.00	488,151.00	0.00	488,151.00	-18.1%
Unassigned/Unappropriated Amount		9790	745,326.00	0.00	745,326.00	1,831,321.00	0.00	1,831,321.00	145.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	706,141.44	206,130.43	912,271.87				
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	4,234,833.87	0.00	4,234,833.87				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	196,018.00	0.00	196,018.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

DescriptionResource CodesObject 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)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,141,993.31	206,130.43	5,348,123.74				
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	186,766.59	0.00	186,766.59				
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			186,766.59	0.00	186,766.59				
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)			4,955,226.72	206,130.43	5,161,357.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		1,488,573.00	0.00	1,488,573.00	1,501,125.00	0.00	1,501,125.00	0.8%
Education Protection Account State Aid - Current Year	8012		55,717.00	0.00	55,717.00	57,316.00	0.00	57,316.00	2.9%
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		4,351.00	0.00	4,351.00	4,351.00	0.00	4,351.00	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		738,472.00	0.00	738,472.00	738,472.00	0.00	738,472.00	0.0%
Unsecured Roll Taxes	8042		45,486.00	0.00	45,486.00	45,486.00	0.00	45,486.00	0.0%
Prior Years' Taxes	8043		3,003.00	0.00	3,003.00	3,003.00	0.00	3,003.00	0.0%
Supplemental Taxes	8044		583,344.00	0.00	583,344.00	583,344.00	0.00	583,344.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		684.00	0.00	684.00	684.00	0.00	684.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00	0.00	0.00	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			2,919,630.00	0.00	2,919,630.00	2,933,781.00	0.00	2,933,781.00	0.5%
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		(1,371,509.00)	0.00	(1,371,509.00)	(1,371,774.00)	0.00	(1,371,774.00)	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,548,121.00	0.00	1,548,121.00	1,562,007.00	0.00	1,562,007.00	0.9%
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	1,480.00	1,480.00	0.00	1,480.00	1,480.00	0.0%
Special Education Discretionary Grants	8182		0.00	227.00	227.00	0.00	227.00	227.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		53,397.00	53,397.00		53,397.00	53,397.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,341.00	7,341.00		7,250.00	7,250.00	-1.2%

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		29,124.00	29,124.00		26,761.00	26,761.00	-8.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		954,237.00	954,237.00		10,000.00	10,000.00	-99.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	109,570.00	614.00	110,184.00	35,000.00	0.00	35,000.00	-68.2%
TOTAL, FEDERAL REVENUE			109,570.00	1,046,420.00	1,155,990.00	35,000.00	99,115.00	134,115.00	-88.4%
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	697.00	0.00	697.00	676.00	0.00	676.00	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	3,477.00	1,482.00	4,959.00	3,433.00	1,482.00	4,915.00	-0.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		100,000.00	100,000.00		100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		3,494.00	3,494.00		3,494.00	3,494.00	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	407,144.00	93,100.00	500,244.00	408,000.00	3,283.00	411,283.00	-17.8%
TOTAL, OTHER STATE REVENUE			411,318.00	198,076.00	609,394.00	412,109.00	108,259.00	520,368.00	-14.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	15,000.00	0.00	15,000.00	-50.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,157,875.00	0.00	4,157,875.00	4,611,100.00	0.00	4,611,100.00	10.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	3,391,689.00	0.00	3,391,689.00	3,441,848.00	0.00	3,441,848.00	1.5%
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	41,000.00	126,360.00	167,360.00	41,000.00	100,000.00	141,000.00	-15.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	185,500.00	0.00	185,500.00	285,500.00	0.00	285,500.00	53.9%
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		2,217.00	2,217.00		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,806,064.00	128,577.00	7,934,641.00	8,394,448.00	100,000.00	8,494,448.00	7.1%
TOTAL, REVENUES			9,875,073.00	1,373,073.00	11,248,146.00	10,403,564.00	307,374.00	10,710,938.00	-4.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	148,795.00	58,964.00	207,759.00	288,602.00	7,818.00	296,420.00	42.7%
Certificated Pupil Support Salaries		1200	19,474.00	227.00	19,701.00	19,473.00	13,296.00	32,769.00	66.3%
Certificated Supervisors' and Administrators' Salaries		1300	980,117.00	34,406.00	1,014,523.00	1,257,227.00	24,869.00	1,282,096.00	26.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,148,386.00	93,597.00	1,241,983.00	1,565,302.00	45,983.00	1,611,285.00	29.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	16,227.00	22,191.00	38,418.00	37,858.00	0.00	37,858.00	-1.5%
Classified Support Salaries		2200	1,108,622.00	46,167.00	1,154,789.00	1,121,782.00	0.00	1,121,782.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	984,077.00	0.00	984,077.00	772,550.00	0.00	772,550.00	-21.5%
Clerical, Technical and Office Salaries		2400	1,080,506.00	10,116.00	1,090,622.00	1,146,400.00	10,616.00	1,157,016.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,189,432.00	78,474.00	3,267,906.00	3,078,590.00	10,616.00	3,089,206.00	-5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	211,206.00	16,232.00	227,438.00	335,901.00	7,290.00	343,191.00	50.9%
PERS		3201-3202	831,132.00	22,241.00	853,373.00	773,534.00	4,848.00	778,382.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	245,820.00	7,583.00	253,403.00	230,677.00	1,921.00	232,598.00	-8.2%
Health and Welfare Benefits		3401-3402	793,870.00	10,240.00	804,110.00	734,012.00	9,261.00	743,273.00	-7.6%
Unemployment Insurance		3501-3502	2,273.00	88.00	2,361.00	2,324.00	28.00	2,352.00	-0.4%
Workers' Compensation		3601-3602	29,392.00	1,081.00	30,473.00	29,343.00	294.00	29,637.00	-2.7%
OPEB, Allocated		3701-3702	193,898.00	0.00	193,898.00	180,000.00	0.00	180,000.00	-7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,307,591.00	57,465.00	2,365,056.00	2,285,791.00	23,642.00	2,309,433.00	-2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,014.00	9,014.00	0.00	1,482.00	1,482.00	-83.6%
Books and Other Reference Materials		4200	0.00	500.00	500.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	583,784.00	1,138,373.00	1,722,157.00	273,260.00	106,891.00	380,151.00	-77.9%
Noncapitalized Equipment		4400	206,973.00	6,494.00	213,467.00	45,000.00	5,000.00	50,000.00	-76.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			790,757.00	1,154,381.00	1,945,138.00	318,260.00	113,373.00	431,633.00	-77.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	155,824.00	155,824.00	0.00	133,000.00	133,000.00	-14.6%
Travel and Conferences		5200	89,282.00	29,564.00	118,846.00	53,000.00	12,250.00	65,250.00	-45.1%
Dues and Memberships		5300	14,522.00	0.00	14,522.00	12,000.00	0.00	12,000.00	-17.4%
Insurance		5400 - 5499	58,274.00	0.00	58,274.00	8,254.00	0.00	8,254.00	-85.8%
Operations and Housekeeping Services		5500	10,000.00	0.00	10,000.00	3,000.00	0.00	3,000.00	-70.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,390.00	321,772.00	348,162.00	14,062.00	200,000.00	214,062.00	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	399,785.00	591,263.00	991,048.00	222,616.00	373,640.00	596,256.00	-39.8%
Communications		5900	61,916.00	0.00	61,916.00	54,000.00	0.00	54,000.00	-12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			660,169.00	1,098,423.00	1,758,592.00	366,932.00	718,890.00	1,085,822.00	-38.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			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)	
Land Improvements		6170	0.00	43,247.00	43,247.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	253,505.00	0.00	253,505.00	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	0.00	24,300.00	24,300.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			253,505.00	67,547.00	321,052.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	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	34,946.00	155,066.00	190,012.00	36,289.00	191,459.00	227,748.00	19.9%
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	288,120.00	0.00	288,120.00	158,011.00	0.00	158,011.00	-45.2%
Other Debt Service - Principal		7439	545,000.00	0.00	545,000.00	849,886.00	0.00	849,886.00	55.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			868,066.00	155,066.00	1,023,132.00	1,044,186.00	191,459.00	1,235,645.00	20.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,217,906.00	2,704,953.00	11,922,859.00	8,659,061.00	1,103,963.00	9,763,024.00	-18.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%

			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	1,548,121.00	0.00	1,548,121.00	1,562,007.00	0.00	1,562,007.00	0.9%
2) Federal Revenue		8100-8299	109,570.00	1,046,420.00	1,155,990.00	35,000.00	99,115.00	134,115.00	-88.4%
3) Other State Revenue		8300-8599	411,318.00	198,076.00	609,394.00	412,109.00	108,259.00	520,368.00	-14.6%
4) Other Local Revenue		8600-8799	7,806,064.00	128,577.00	7,934,641.00	8,394,448.00	100,000.00	8,494,448.00	7.1%
5) TOTAL, REVENUES			9,875,073.00	1,373,073.00	11,248,146.00	10,403,564.00	307,374.00	10,710,938.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	674,935.00	1,322,138.00	1,997,073.00	329,517.00	276,654.00	606,171.00	-69.6%
2) Instruction - Related Services	2000-2999		2,130,723.00	593,370.00	2,724,093.00	2,689,858.00	260,352.00	2,950,210.00	8.3%
3) Pupil Services	3000-3999		790,625.00	73,439.00	864,064.00	709,185.00	20,498.00	729,683.00	-15.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,031,421.00	0.00	3,031,421.00	2,453,955.00	0.00	2,453,955.00	-19.0%
8) Plant Services	8000-8999		1,717,136.00	560,940.00	2,278,076.00	1,431,860.00	355,000.00	1,786,860.00	-21.6%
9) Other Outgo	9000-9999		873,066.00	155,066.00	1,028,132.00	1,044,686.00	191,459.00	1,236,145.00	20.2%
10) TOTAL, EXPENDITURES			9,217,906.00	2,704,953.00	11,922,859.00	8,659,061.00	1,103,963.00	9,763,024.00	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			657,167.00	(1,331,880.00)	(674,713.00)	1,744,503.00	(796,589.00)	947,914.00	-240.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(897,590.00)	897,590.00	0.00	(766,500.00)	766,500.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,423.00)	(434,290.00)	(674,713.00)	978,003.00	(30,089.00)	947,914.00	-240.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,892.00	464,379.00	2,051,271.00	1,346,469.00	30,089.00	1,376,558.00	-32.9%
2) Ending Balance, June 30 (E + F1e)			1,346,469.00	30,089.00	1,376,558.00	2,324,472.00	0.00	2,324,472.00	68.9%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	30,089.00	30,089.00	0.00	0.00	0.00	-100.0%
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		596,143.00	0.00	596,143.00	488,151.00	0.00	488,151.00	-18.1%
Unassigned/Unappropriated Amount	9790		745,326.00	0.00	745,326.00	1,831,321.00	0.00	1,831,321.00	145.7%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7435	Learning Recovery Emergency Block Grant	30,089.00	0.00
Total, Restricted Balance		30,089.00	0.00

CHARTER SCHOOL SPECIAL REVENUE FUND (FD 09)

2026-2027 Adopted Budget

Summary

UNAUDITED BEGINNING BALANCE	\$ 6,608,542
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REVENUES

<i>LCFF Sources</i>	\$ 24,149,083
<i>Federal Revenues</i>	\$ 252,735
<i>Other State Revenues</i>	\$ 1,974,002
<i>Other Local Revenues</i>	\$ 2,085,002

Total Revenues	\$ 28,460,822
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 10,094,289
<i>Classified Salaries</i>	\$ 3,033,115
<i>Employee Benefits</i>	\$ 4,686,681
<i>Books and Supplies</i>	\$ 2,380,812
<i>Services, Other Operating Expenses</i>	\$ 5,542,875
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 3,441,848
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 29,179,620
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (718,798)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ (285,500)

Total Other Financing Sources/Uses	\$ (285,500)
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NET INCREASE/(DECREASE) IN FUND	\$ (1,004,298)
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ENDING FUND BALANCE	\$ 5,604,244
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
<i>Assigned</i>	\$ 5,604,244

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	21,632,415.00	24,149,083.00	11.6%
2) Federal Revenue		8100-8299	267,245.00	252,735.00	-5.4%
3) Other State Revenue		8300-8599	3,077,633.00	1,974,002.00	-35.9%
4) Other Local Revenue		8600-8799	2,039,563.00	2,085,002.00	2.2%
5) TOTAL, REVENUES			27,016,856.00	28,460,822.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,750,054.00	10,094,289.00	-6.1%
2) Classified Salaries		2000-2999	3,549,410.00	3,033,115.00	-14.5%
3) Employee Benefits		3000-3999	5,320,157.00	4,686,681.00	-11.9%
4) Books and Supplies		4000-4999	4,404,282.00	2,380,812.00	-45.9%
5) Services and Other Operating Expenditures		5000-5999	5,748,113.00	5,542,875.00	-3.6%
6) Capital Outlay		6000-6999	442,698.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,391,689.00	3,441,848.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,606,403.00	29,179,620.00	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,589,547.00)	(718,798.00)	-89.1%
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	185,500.00	285,500.00	53.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,500.00)	(285,500.00)	53.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,775,047.00)	(1,004,298.00)	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,383,589.00	6,608,542.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,383,589.00	6,608,542.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,383,589.00	6,608,542.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			6,608,542.00	5,604,244.00	-15.2%
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	1,603,177.00	0.00	-100.0%
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	5,005,365.00	5,604,244.00	12.0%
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	11,888,579.44		
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			11,888,579.44		
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	(44,731.45)		
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			(44,731.45)		
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)			11,933,310.89		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	18,456,314.00	20,900,682.00	13.2%
Education Protection Account State Aid - Current Year		8012	2,841,815.00	2,943,552.00	3.6%
State Aid - Prior Years		8019	32,494.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	301,792.00	304,849.00	1.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,632,415.00	24,149,083.00	11.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	267,245.00	252,735.00	-5.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			267,245.00	252,735.00	-5.4%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	56,107.00	63,321.00	12.9%
Lottery - Unrestricted and Instructional Materials		8560	459,681.00	491,142.00	6.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	901,053.00	901,053.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	280,841.00	280,841.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	505,372.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	874,579.00	237,645.00	-72.8%
TOTAL, OTHER STATE REVENUE			3,077,633.00	1,974,002.00	-35.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	479,877.00	441,000.00	-8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	78,819.00	69,000.00	-12.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	1,480,867.00	1,575,002.00	6.4%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,039,563.00	2,085,002.00	2.2%
TOTAL, REVENUES			27,016,856.00	28,460,822.00	5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,684,955.00	8,348,218.00	-3.9%
Certificated Pupil Support Salaries		1200	886,429.00	885,005.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,178,670.00	861,066.00	-26.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,750,054.00	10,094,289.00	-6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,038,755.00	1,929,832.00	-5.3%
Classified Support Salaries		2200	454,364.00	43,175.00	-90.5%

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	723,662.00	728,465.00	0.7%
Other Classified Salaries		2900	332,629.00	331,643.00	-0.3%
TOTAL, CLASSIFIED SALARIES			3,549,410.00	3,033,115.00	-14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,923,545.00	1,801,298.00	-6.4%
PERS		3201-3202	1,077,037.00	961,534.00	-10.7%
OASDI/Medicare/Alternative		3301-3302	463,412.00	401,586.00	-13.3%
Health and Welfare Benefits		3401-3402	1,747,032.00	1,441,478.00	-17.5%
Unemployment Insurance		3501-3502	11,814.00	6,567.00	-44.4%
Workers' Compensation		3601-3602	97,317.00	74,218.00	-23.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,320,157.00	4,686,681.00	-11.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	956,559.00	148,065.00	-84.5%
Books and Other Reference Materials		4200	21,438.00	200.00	-99.1%
Materials and Supplies		4300	3,152,777.00	2,232,547.00	-29.2%
Noncapitalized Equipment		4400	273,508.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,404,282.00	2,380,812.00	-45.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,940,628.00	3,051,165.00	3.8%
Travel and Conferences		5200	675,477.00	30,000.00	-95.6%
Dues and Memberships		5300	16,630.00	1,500.00	-91.0%
Insurance		5400-5499	195,151.00	186,159.00	-4.6%
Operations and Housekeeping Services		5500	408,311.00	355,000.00	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,085.00	303,502.00	26.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,242,958.00	1,585,949.00	27.6%
Communications		5900	28,873.00	29,600.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,748,113.00	5,542,875.00	-3.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	239,678.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	183,020.00	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	20,000.00	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			442,698.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	3,391,689.00	3,441,848.00	1.5%
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)			3,391,689.00	3,441,848.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,606,403.00	29,179,620.00	-13.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	185,500.00	285,500.00	53.9%
(d) TOTAL, USES			185,500.00	285,500.00	53.9%
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)			(185,500.00)	(285,500.00)	53.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	21,632,415.00	24,149,083.00	11.6%
2) Federal Revenue		8100-8299	267,245.00	252,735.00	-5.4%
3) Other State Revenue		8300-8599	3,077,633.00	1,974,002.00	-35.9%
4) Other Local Revenue		8600-8799	2,039,563.00	2,085,002.00	2.2%
5) TOTAL, REVENUES			27,016,856.00	28,460,822.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		22,636,070.00	19,902,080.00	-12.1%
2) Instruction - Related Services	2000-2999		3,207,777.00	2,948,596.00	-8.1%
3) Pupil Services	3000-3999		2,975,810.00	2,460,078.00	-17.3%
4) Ancillary Services	4000-4999		71,048.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,324,009.00	427,018.00	-67.7%
9) Other Outgo	9000-9999	Except 7600-7699	3,391,689.00	3,441,848.00	1.5%
10) TOTAL, EXPENDITURES			33,606,403.00	29,179,620.00	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,589,547.00)	(718,798.00)	-89.1%
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	185,500.00	285,500.00	53.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,500.00)	(285,500.00)	53.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,775,047.00)	(1,004,298.00)	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,383,589.00	6,608,542.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,383,589.00	6,608,542.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,383,589.00	6,608,542.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			6,608,542.00	5,604,244.00	-15.2%
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	1,603,177.00	0.00	-100.0%
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	5,005,365.00	5,604,244.00	12.0%
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
7435	Learning Recovery Emergency Block Grant	1,603,177.00	0.00
Total, Restricted Balance		1,603,177.00	0.00

DELTA HOME SCHOOL (FD 02)

2026-2027 Adopted Budget

*Combined Summary***UNAUDITED BEGINNING BALANCE** **\$ 1,620,408****REVENUES**

<i>LCFF Sources</i>	\$ 4,287,913
<i>Federal Revenues</i>	\$ 42,775
<i>Other State Revenues</i>	\$ 281,973
<i>Other Local Revenues</i>	\$ 395,051

Total Revenues **\$ 5,007,712****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 1,808,919
<i>Classified Salaries</i>	\$ 436,475
<i>Employee Benefits</i>	\$ 772,287
<i>Books and Supplies</i>	\$ 431,885
<i>Services, Other Operating Expenses</i>	\$ 1,034,809
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 885,046
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 5,369,421****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (361,709)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -

Total Other Financing Sources/Uses **\$ -****NET INCREASE/(DECREASE) IN FUND** **\$ (361,709)****ENDING FUND BALANCE** **\$ 1,258,699****COMPONENTS OF ENDING FUND BALANCE**

<i>Restricted</i>	\$ -
<i>Reserve for Economic Uncertainties</i>	\$ 268,471
<i>Unassigned/Unappropriated</i>	\$ 990,228

DELTA HOME SCHOOL (FD 02)

2026-2027 Adopted Budget

*Unrestricted***UNAUDITED BEGINNING BALANCE** **\$ 1,362,411****REVENUES**

<i>LCFF Sources</i>	\$ 4,287,913
<i>Federal Revenues</i>	\$ -
<i>Other State Revenues</i>	\$ 70,873
<i>Other Local Revenues</i>	\$ 100,000

Total Revenues **\$ 4,458,786****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 1,466,861
<i>Classified Salaries</i>	\$ 141,337
<i>Employee Benefits</i>	\$ 568,630
<i>Books and Supplies</i>	\$ 80,231
<i>Services, Other Operating Expenses</i>	\$ 778,053
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 885,046
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 3,920,158****EXCESS/(DEFICIENCY) OF REVENUES** **\$ 538,628****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ (642,340)

Total Other Financing Sources/Uses **\$ (642,340)****NET INCREASE/(DECREASE) IN FUND** **\$ (103,712)****ENDING FUND BALANCE** **\$ 1,258,699****COMPONENTS OF ENDING FUND BALANCE**

<i>Reserve for Economic Uncertainties</i>	\$ 268,471
<i>Assigned</i>	\$ 990,228

DELTA HOME SCHOOL (FD 02)

2026-2027 Adopted Budget

*Restricted***UNAUDITED BEGINNING BALANCE** **\$ 257,997****REVENUES**

<i>LCFF Sources</i>	\$ -
<i>Federal Revenues</i>	\$ 42,775
<i>Other State Revenues</i>	\$ 211,100
<i>Other Local Revenues</i>	\$ 295,051

Total Revenues **\$ 548,926****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 342,058
<i>Classified Salaries</i>	\$ 295,138
<i>Employee Benefits</i>	\$ 203,657
<i>Books and Supplies</i>	\$ 351,654
<i>Services, Other Operating Expenses</i>	\$ 256,756
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ -
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 1,449,263****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (900,337)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ 642,340

Total Other Financing Sources/Uses **\$ 642,340****NET INCREASE/(DECREASE) IN FUND** **\$ (257,997)****ENDING FUND BALANCE** **\$ -****COMPONENTS OF ENDING FUND BALANCE****Restricted** **\$ -**

DELTA KEYS CHARTER (FD 03)

2026-2027 Adopted Budget

*Combined Summary***UNAUDITED BEGINNING BALANCE** **\$ 1,849,229****REVENUES**

<i>LCFF Sources</i>	\$ 2,254,479
<i>Federal Revenues</i>	\$ 23,925
<i>Other State Revenues</i>	\$ 97,581
<i>Other Local Revenues</i>	\$ 190,966

Total Revenues **\$ 2,566,951****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 1,185,008
<i>Classified Salaries</i>	\$ 163,698
<i>Employee Benefits</i>	\$ 522,957
<i>Books and Supplies</i>	\$ 278,167
<i>Services, Other Operating Expenses</i>	\$ 422,390
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 467,108
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 3,039,328****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (472,377)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -

Total Other Financing Sources/Uses **\$ -****NET INCREASE/(DECREASE) IN FUND** **\$ (472,377)****ENDING FUND BALANCE** **\$ 1,376,852****COMPONENTS OF ENDING FUND BALANCE**

<i>Restricted</i>	\$ -
<i>Reserve for Economic Uncertainties</i>	\$ 151,966
<i>Unassigned/Unappropriated</i>	\$ 1,224,886

DELTA KEYS CHARTER (FD 03)

2026-2027 Adopted Budget

*Unrestricted***UNAUDITED BEGINNING BALANCE** **\$ 1,651,199****REVENUES**

<i>LCFF Sources</i>	\$ 2,254,479
<i>Federal Revenues</i>	\$ -
<i>Other State Revenues</i>	\$ 36,872
<i>Other Local Revenues</i>	\$ 60,000

Total Revenues **\$ 2,351,351****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 966,140
<i>Classified Salaries</i>	\$ 110,763
<i>Employee Benefits</i>	\$ 414,696
<i>Books and Supplies</i>	\$ 33,500
<i>Services, Other Operating Expenses</i>	\$ 372,108
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 467,108
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 2,364,315****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (12,964)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ (261,383)

Total Other Financing Sources/Uses **\$ (261,383)****NET INCREASE/(DECREASE) IN FUND** **\$ (274,347)****ENDING FUND BALANCE** **\$ 1,376,852****COMPONENTS OF ENDING FUND BALANCE**

<i>Reserve for Economic Uncertainties</i>	\$ 151,966
<i>Assigned</i>	\$ 1,224,886

DELTA KEYS CHARTER (FD 03)

2026-2027 Adopted Budget

*Restricted***UNAUDITED BEGINNING BALANCE** **\$ 198,030****REVENUES**

<i>LCFF Sources</i>	\$ -
<i>Federal Revenues</i>	\$ 23,925
<i>Other State Revenues</i>	\$ 60,709
<i>Other Local Revenues</i>	\$ 130,966

Total Revenues **\$ 215,600****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 218,868
<i>Classified Salaries</i>	\$ 52,935
<i>Employee Benefits</i>	\$ 108,261
<i>Books and Supplies</i>	\$ 244,667
<i>Services, Other Operating Expenses</i>	\$ 50,282
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ -
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 675,013****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (459,413)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ 261,383

Total Other Financing Sources/Uses **\$ 261,383****NET INCREASE/(DECREASE) IN FUND** **\$ (198,030)****ENDING FUND BALANCE** **\$ -****COMPONENTS OF ENDING FUND BALANCE**

<i>Restricted</i>	\$ -
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NEW JERUSALEM CHARTER (FD 07)

2026-2027 Adopted Budget

Combined Summary

UNAUDITED BEGINNING BALANCE	\$ 743,056
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REVENUES

LCFF Sources	\$ 2,601,800
Federal Revenues	\$ 31,320
Other State Revenues	\$ 392,059
Other Local Revenues	\$ 268,907

Total Revenues	\$ 3,294,086
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EXPENDITURES

Certificated Salaries	\$ 1,108,761
Classified Salaries	\$ 648,575
Employee Benefits	\$ 650,506
Books and Supplies	\$ 197,598
Services, Other Operating Expenses	\$ 705,561
Capital Outlay	\$ -
Other Outgoing	\$ 368,770
Transfers of Indirect/Direct Support Costs	\$ -

Total Expenditures	\$ 3,679,771
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (385,685)
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OTHER FINANCING SOURCES/USES

Transfers In	\$ -
Transfers Out	\$ (85,500)

Total Other Financing Sources/Uses	\$ (85,500)
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NET INCREASE/(DECREASE) IN FUND	\$ (471,185)
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ENDING FUND BALANCE	\$ 271,871
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COMPONENTS OF ENDING FUND BALANCE

Restricted	\$ -
Reserve for Economic Uncertainties	\$ 188,264
Unassigned/Unappropriated	\$ 83,607

NEW JERUSALEM CHARTER (FD 07)

2026-2027 Adopted Budget

Unrestricted

UNAUDITED BEGINNING BALANCE	\$ 534,334
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REVENUES

LCFF Sources	\$ 2,601,800
Federal Revenues	\$ -
Other State Revenues	\$ 44,448
Other Local Revenues	\$ 84,000

Total Revenues	\$ 2,730,248
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EXPENDITURES

Certificated Salaries	\$ 898,123
Classified Salaries	\$ 183,675
Employee Benefits	\$ 406,956
Books and Supplies	\$ 98,383
Services, Other Operating Expenses	\$ 426,565
Capital Outlay	\$ -
Other Outgoing	\$ 368,770
Transfers of Indirect/Direct Support Costs	\$ -

Total Expenditures	\$ 2,382,472
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EXCESS/(DEFICIENCY) OF REVENUES	\$ 347,776
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OTHER FINANCING SOURCES/USES

Transfers In	\$ -
Transfers Out	\$ (85,500)
Contributions	\$ (524,739)

Total Other Financing Sources/Uses	\$ (610,239)
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NET INCREASE/(DECREASE) IN FUND	\$ (262,463)
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ENDING FUND BALANCE	\$ 271,871
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COMPONENTS OF ENDING FUND BALANCE

Reserve for Economic Uncertainties	\$ 188,264
Assigned	\$ 83,607

NEW JERUSALEM CHARTER (FD 07)

2026-2027 Adopted Budget

Restricted

UNAUDITED BEGINNING BALANCE	\$ 208,722
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REVENUES

<i>LCFF Sources</i>	\$ -
<i>Federal Revenues</i>	\$ 31,320
<i>Other State Revenues</i>	\$ 347,611
<i>Other Local Revenues</i>	\$ 184,907

Total Revenues	\$ 563,838
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 210,638
<i>Classified Salaries</i>	\$ 464,900
<i>Employee Benefits</i>	\$ 243,550
<i>Books and Supplies</i>	\$ 99,215
<i>Services, Other Operating Expenses</i>	\$ 278,996
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ -
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 1,297,299
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (733,461)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ 524,739

Total Other Financing Sources/Uses	\$ 524,739
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NET INCREASE/(DECREASE) IN FUND	\$ (208,722)
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ENDING FUND BALANCE	\$ -
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
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DELTA CHARTER (FD 08)
2026-2027 Adopted Budget
Combined Summary

UNAUDITED BEGINNING BALANCE	\$ 1,228,775
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REVENUES

<i>LCFF Sources</i>	\$ 10,113,467
<i>Federal Revenues</i>	\$ 111,360
<i>Other State Revenues</i>	\$ 1,010,423
<i>Other Local Revenues</i>	\$ 839,511

Total Revenues	\$ 12,074,761
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 4,568,208
<i>Classified Salaries</i>	\$ 1,586,935
<i>Employee Benefits</i>	\$ 2,128,451
<i>Books and Supplies</i>	\$ 1,057,984
<i>Services, Other Operating Expenses</i>	\$ 2,364,616
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 368,770
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 12,074,964
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (203)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ (200,000)

Total Other Financing Sources/Uses	\$ (200,000)
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NET INCREASE/(DECREASE) IN FUND	\$ (200,203)
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ENDING FUND BALANCE	\$ 1,028,572
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
<i>Reserve for Economic Uncertainties</i>	\$ 490,999
<i>Unassigned/Unappropriated</i>	\$ 537,573

DELTA CHARTER (FD 08)

2026-2027 Adopted Budget

*Unrestricted***UNAUDITED BEGINNING BALANCE** **\$ 542,670****REVENUES**

<i>LCFF Sources</i>	\$ 10,113,467
<i>Federal Revenues</i>	\$ -
<i>Other State Revenues</i>	\$ 171,174
<i>Other Local Revenues</i>	\$ 170,000

Total Revenues **\$ 10,454,641****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 3,653,593
<i>Classified Salaries</i>	\$ 652,665
<i>Employee Benefits</i>	\$ 1,490,319
<i>Books and Supplies</i>	\$ 343,443
<i>Services, Other Operating Expenses</i>	\$ 1,576,363
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 368,770
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 8,085,153****EXCESS/(DEFICIENCY) OF REVENUES** **\$ 2,369,488****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ (200,000)
<i>Contributions</i>	\$ (1,683,586)

Total Other Financing Sources/Uses **\$ (1,883,586)****NET INCREASE/(DECREASE) IN FUND** **\$ 485,902****ENDING FUND BALANCE** **\$ 1,028,572****COMPONENTS OF ENDING FUND BALANCE**

<i>Reserve for Economic Uncertainties</i>	\$ 490,999
<i>Assigned</i>	\$ 537,573

DELTA CHARTER (FD 08)

2026-2027 Adopted Budget

*Restricted***UNAUDITED BEGINNING BALANCE** **\$ 686,105****REVENUES**

<i>LCFF Sources</i>	\$ -
<i>Federal Revenues</i>	\$ 111,360
<i>Other State Revenues</i>	\$ 839,249
<i>Other Local Revenues</i>	\$ 669,511

Total Revenues **\$ 1,620,120****EXPENDITURES**

<i>Certificated Salaries</i>	\$ 914,615
<i>Classified Salaries</i>	\$ 934,270
<i>Employee Benefits</i>	\$ 638,132
<i>Books and Supplies</i>	\$ 714,541
<i>Services, Other Operating Expenses</i>	\$ 788,253
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ -
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures **\$ 3,989,811****EXCESS/(DEFICIENCY) OF REVENUES** **\$ (2,369,691)****OTHER FINANCING SOURCES/USES**

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ 1,683,586

Total Other Financing Sources/Uses **\$ 1,683,586****NET INCREASE/(DECREASE) IN FUND** **\$ (686,105)****ENDING FUND BALANCE** **\$ -****COMPONENTS OF ENDING FUND BALANCE**

<i>Restricted</i>	\$ -
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DELTA CHARTER ONLINE (FD 81)

2026-2027 Adopted Budget

Combined Summary

UNAUDITED BEGINNING BALANCE	\$ 1,167,074
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REVENUES

<i>LCFF Sources</i>	\$ 4,891,424
<i>Federal Revenues</i>	\$ 43,355
<i>Other State Revenues</i>	\$ 191,966
<i>Other Local Revenues</i>	\$ 390,567

Total Revenues	\$ 5,517,312
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 1,423,393
<i>Classified Salaries</i>	\$ 197,432
<i>Employee Benefits</i>	\$ 612,480
<i>Books and Supplies</i>	\$ 415,178
<i>Services, Other Operating Expenses</i>	\$ 1,015,499
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 1,352,154
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 5,016,136
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EXCESS/(DEFICIENCY) OF REVENUES	\$ 501,176
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -

Total Other Financing Sources/Uses	\$ -
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NET INCREASE/(DECREASE) IN FUND	\$ 501,176
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ENDING FUND BALANCE	\$ 1,668,250
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
<i>Reserve for Economic Uncertainties</i>	\$ 250,807
<i>Unassigned/Unappropriated</i>	\$ 1,417,443

DELTA CHARTER ONLINE (FD 81)

2026-2027 Adopted Budget

Unrestricted

UNAUDITED BEGINNING BALANCE	\$ 914,751
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REVENUES

<i>LCFF Sources</i>	\$ 4,891,424
<i>Federal Revenues</i>	\$ -
<i>Other State Revenues</i>	\$ 83,031
<i>Other Local Revenues</i>	\$ 96,000

Total Revenues	\$ 5,070,455
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EXPENDITURES

<i>Certificated Salaries</i>	\$ 1,202,500
<i>Classified Salaries</i>	\$ 111,620
<i>Employee Benefits</i>	\$ 491,818
<i>Books and Supplies</i>	\$ 72,220
<i>Services, Other Operating Expenses</i>	\$ 756,905
<i>Capital Outlay</i>	\$ -
<i>Other Outgoing</i>	\$ 1,352,154
<i>Transfers of Indirect/Direct Support Costs</i>	\$ -

Total Expenditures	\$ 3,987,217
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EXCESS/(DEFICIENCY) OF REVENUES	\$ 1,083,238
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$ -
<i>Transfers Out</i>	\$ -
<i>Contributions</i>	\$ (329,739)

Total Other Financing Sources/Uses	\$ (329,739)
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NET INCREASE/(DECREASE) IN FUND	\$ 753,499
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ENDING FUND BALANCE	\$ 1,668,250
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COMPONENTS OF ENDING FUND BALANCE

<i>Reserve for Economic Uncertainties</i>	\$ 250,807
<i>Assigned</i>	\$ 1,417,443

DELTA CHARTER ONLINE (FD 81)

2026-2027 Adopted Budget

Restricted

UNAUDITED BEGINNING BALANCE	\$ 252,323
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REVENUES

<i>LCFF Sources</i>	\$	-
<i>Federal Revenues</i>	\$	43,355
<i>Other State Revenues</i>	\$	108,935
<i>Other Local Revenues</i>	\$	294,567

Total Revenues	\$ 446,857
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EXPENDITURES

<i>Certificated Salaries</i>	\$	220,893
<i>Classified Salaries</i>	\$	85,812
<i>Employee Benefits</i>	\$	120,662
<i>Books and Supplies</i>	\$	342,958
<i>Services, Other Operating Expenses</i>	\$	258,594
<i>Capital Outlay</i>	\$	-
<i>Other Outgoing</i>	\$	-
<i>Transfers of Indirect/Direct Support Costs</i>	\$	-

Total Expenditures	\$ 1,028,919
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EXCESS/(DEFICIENCY) OF REVENUES	\$ (582,062)
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OTHER FINANCING SOURCES/USES

<i>Transfers In</i>	\$	-
<i>Transfers Out</i>	\$	-
<i>Contributions</i>	\$	329,739

Total Other Financing Sources/Uses	\$ 329,739
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NET INCREASE/(DECREASE) IN FUND	\$ (252,323)
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ENDING FUND BALANCE	\$ -
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COMPONENTS OF ENDING FUND BALANCE

<i>Restricted</i>	\$ -
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CAFETERIA - FOOD SERVICES FUND (FD 13)

2026-2027 Adopted Budget

Summary

UNAUDITED BEGINNING BALANCE		\$ 259,090
REVENUES		
	<i>LCFF Sources</i>	\$ -
	<i>Federal Revenues</i>	\$ 350,000
	<i>Other State Revenues</i>	\$ 300,000
	<i>Other Local Revenues</i>	\$ 16,000
	Total Revenues	\$ 666,000
EXPENDITURES		
	<i>Certificated Salaries</i>	\$ -
	<i>Classified Salaries</i>	\$ 310,018
	<i>Employee Benefits</i>	\$ 143,331
	<i>Books and Supplies</i>	\$ 335,000
	<i>Services, Other Operating Expenses</i>	\$ 16,000
	<i>Capital Outlay</i>	\$ -
	<i>Other Outgoing</i>	\$ -
	Total Expenditures	\$ 804,349
EXCESS/(DEFICIENCY) OF REVENUES		\$ (138,349)
OTHER FINANCING SOURCES/USES		
	<i>Transfers In</i>	\$ -
	<i>Transfers Out</i>	\$ -
	Total Other Financing Sources/Uses	\$ -
NET INCREASE/(DECREASE) IN FUND		\$ (138,349)
ENDING FUND BALANCE		\$ 120,741
COMPONENTS OF ENDING FUND BALANCE		
	<i>Restricted</i>	\$ 120,741

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	375,000.00	350,000.00	-6.7%
3) Other State Revenue		8300-8599	325,000.00	300,000.00	-7.7%
4) Other Local Revenue		8600-8799	15,807.00	16,000.00	1.2%
5) TOTAL, REVENUES			715,807.00	666,000.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	298,668.00	310,018.00	3.8%
3) Employee Benefits		3000-3999	134,543.00	143,331.00	6.5%
4) Books and Supplies		4000-4999	425,287.00	335,000.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	17,994.00	16,000.00	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			876,492.00	804,349.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,685.00)	(138,349.00)	-13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,685.00)	(138,349.00)	-13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,775.00	259,090.00	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,775.00	259,090.00	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,775.00	259,090.00	-38.3%
2) Ending Balance, June 30 (E + F1e)			259,090.00	120,741.00	-53.4%
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	259,090.00	120,741.00	-53.4%
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	293,918.19		
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			293,918.19		
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	(17.84)		
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			(17.84)		
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)			293,936.03		
FEDERAL REVENUE					
Child Nutrition Programs		8220	375,000.00	350,000.00	-6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			375,000.00	350,000.00	-6.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	325,000.00	300,000.00	-7.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			325,000.00	300,000.00	-7.7%
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	10,032.00	10,000.00	-0.3%
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	5,775.00	6,000.00	3.9%
TOTAL, OTHER LOCAL REVENUE			15,807.00	16,000.00	1.2%
TOTAL, REVENUES			715,807.00	666,000.00	-7.0%
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	195,384.00	203,083.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	103,284.00	106,935.00	3.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			298,668.00	310,018.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,438.00	83,116.00	7.3%
OASDI/Medicare/Alternative		3301-3302	22,408.00	23,721.00	5.9%
Health and Welfare Benefits		3401-3402	32,565.00	34,273.00	5.2%
Unemployment Insurance		3501-3502	146.00	155.00	6.2%
Workers' Compensation		3601-3602	1,986.00	2,066.00	4.0%
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			134,543.00	143,331.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,700.00	35,000.00	-7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	387,587.00	300,000.00	-22.6%
TOTAL, BOOKS AND SUPPLIES			425,287.00	335,000.00	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	800.00	5,000.00	525.0%
Dues and Memberships		5300	415.00	1,000.00	141.0%
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	3,000.00	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	13,779.00	10,000.00	-27.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,994.00	16,000.00	-11.1%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			876,492.00	804,349.00	-8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					

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)			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	375,000.00	350,000.00	-6.7%
3) Other State Revenue		8300-8599	325,000.00	300,000.00	-7.7%
4) Other Local Revenue		8600-8799	15,807.00	16,000.00	1.2%
5) TOTAL, REVENUES			715,807.00	666,000.00	-7.0%
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		876,492.00	804,349.00	-8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			876,492.00	804,349.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,685.00)	(138,349.00)	-13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,685.00)	(138,349.00)	-13.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,775.00	259,090.00	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,775.00	259,090.00	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,775.00	259,090.00	-38.3%
2) Ending Balance, June 30 (E + F1e)			259,090.00	120,741.00	-53.4%
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	259,090.00	120,741.00	-53.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	255,655.00	117,306.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	3,435.00	3,435.00
Total, Restricted Balance		259,090.00	120,741.00

CAPITAL FACILITIES FUND - DEVELOPER FEES (FD 25)

2026-2027 Adopted Budget

Summary

UNAUDITED BEGINNING BALANCE		\$ 136,017
REVENUES		
	<i>LCFF Sources</i>	\$ -
	<i>Federal Revenues</i>	\$ -
	<i>Other State Revenues</i>	\$ -
	<i>Other Local Revenues</i>	\$ 44,500
	Total Revenues	\$ 44,500
EXPENDITURES		
	<i>Certificated Salaries</i>	\$ -
	<i>Classified Salaries</i>	\$ -
	<i>Employee Benefits</i>	\$ -
	<i>Books and Supplies</i>	\$ -
	<i>Services, Other Operating Expenses</i>	\$ 40,000
	<i>Capital Outlay</i>	\$ -
	<i>Other Outgoing</i>	\$ -
	Total Expenditures	\$ 40,000
EXCESS/(DEFICIENCY) OF REVENUES		\$ 4,500
OTHER FINANCING SOURCES/USES		
	<i>Transfers In</i>	\$ -
	<i>Transfers Out</i>	\$ -
	Total Other Financing Sources/Uses	\$ -
NET INCREASE/(DECREASE) IN FUND		\$ 4,500
ENDING FUND BALANCE		\$ 140,517
COMPONENTS OF ENDING FUND BALANCE		
	<i>Restricted</i>	\$ 140,517

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	59,112.00	44,500.00	-24.7%
5) TOTAL, REVENUES			59,112.00	44,500.00	-24.7%
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	46,856.00	40,000.00	-14.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,856.00	40,000.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,256.00	4,500.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,256.00	4,500.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,761.00	136,017.00	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,761.00	136,017.00	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,761.00	136,017.00	9.9%
2) Ending Balance, June 30 (E + F1e)			136,017.00	140,517.00	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	136,017.00	140,517.00	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	182,773.93		
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			182,773.93		
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)			182,773.93		
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	5,076.00	4,500.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	54,036.00	40,000.00	-26.0%
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			59,112.00	44,500.00	-24.7%
TOTAL, REVENUES			59,112.00	44,500.00	-24.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,856.00	40,000.00	-14.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,856.00	40,000.00	-14.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,856.00	40,000.00	-14.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,112.00	44,500.00	-24.7%
5) TOTAL, REVENUES			59,112.00	44,500.00	-24.7%
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		46,856.00	40,000.00	-14.6%
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			46,856.00	40,000.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,256.00	4,500.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,256.00	4,500.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,761.00	136,017.00	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,761.00	136,017.00	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,761.00	136,017.00	9.9%
2) Ending Balance, June 30 (E + F1e)			136,017.00	140,517.00	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	136,017.00	140,517.00	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	136,017.00	140,517.00
Total, Restricted Balance		136,017.00	140,517.00

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FD 40)

2026-2027 Adopted Budget

Summary

UNAUDITED BEGINNING BALANCE		\$	23
REVENUES			
	<i>LCFF Sources</i>	\$	-
	<i>Federal Revenues</i>	\$	-
	<i>Other State Revenues</i>	\$	-
	<i>Other Local Revenues</i>	\$	-
	Total Revenues	\$	-
EXPENDITURES			
	<i>Certificated Salaries</i>	\$	-
	<i>Classified Salaries</i>	\$	-
	<i>Employee Benefits</i>	\$	-
	<i>Books and Supplies</i>	\$	-
	<i>Services, Other Operating Expenses</i>	\$	-
	<i>Capital Outlay</i>	\$	-
	<i>Other Outgoing</i>	\$	-
	Total Expenditures	\$	-
EXCESS/(DEFICIENCY) OF REVENUES		\$	-
OTHER FINANCING SOURCES/USES			
	<i>Transfers In</i>	\$	-
	<i>Transfers Out</i>	\$	-
	Total Other Financing Sources/Uses	\$	-
NET INCREASE/(DECREASE) IN FUND		\$	-
ENDING FUND BALANCE		\$	23
COMPONENTS OF ENDING FUND BALANCE			
	<i>Restricted</i>	\$	23

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	23.00	23.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23.00	23.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23.00	23.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23.00	23.00	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	23.00	23.00	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	23.23		
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			23.23		
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)			23.23		
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	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%
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	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%

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)			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	23.00	23.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23.00	23.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23.00	23.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23.00	23.00	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	23.00	23.00	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	23.00	23.00
Total, Restricted Balance		23.00	23.00

SUPPLEMENTAL INFORMATION & REPORTS

- Certification
- Workers' Compensation Certification
- Criteria & Standards
- Average Daily Attendance (ADA)
- Asset
- Cash Flow
- CEA
- CEB
- Debt
- Every Student Succeeds Act MOE
- General Fund MYP
- Charter Fund MYP
- Lottery
- Technical Review Checks - Adopted Budget
- Technical Review Checks - Estimated Actuals

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: New Jerusalem Elementary School District

Date: 6/03/2026, 6/4/2026, 6/5/2026

Adoption Date: 6/9/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Angela Reece

Title: Board Clerk

Public Hearing:

Place: New Jerusalem Elementary School District

Date: 6/8/2026

Time: 5:00 p.m.

Contact person for additional information on the budget reports:

Name: Billy R. Wessell

Title: Deputy Superintendent

Telephone: 209-740-4699 x. 1103

E-mail: bwessell@njes.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	

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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 n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
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	

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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	

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:

SJCOE Workers' Compensation JPA

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/09/2026 Date of Meeting (Format: MM/DD/YYYY)
Angela Reece Printed Name	Board Clerk Title

For additional information on this certification, please contact:

Billy R. Wessell Name	Deputy Superintendent Title
bwessell@njes.org Email	209-740-4699 x. 1103 Telephone

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	16	
District's ADA Standard Percentage Level:	3.0%	

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	14	14		
Charter School				
Total ADA	14	14	1.4%	Met
Second Prior Year (2024-25)				
District Regular	18	19		
Charter School				
Total ADA	18	19	N/A	Met
First Prior Year (2025-26)				
District Regular	16	17		
Charter School		0		
Total ADA	16	17	N/A	Met
Budget Year (2026-27)				
District Regular	17			
Charter School	0			
Total ADA	17			

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	24	15		
Charter School				
Total Enrollment	24	15	37.5%	Not Met
Second Prior Year (2024-25)				
District Regular	15	19		
Charter School				
Total Enrollment	15	19	N/A	Met
First Prior Year (2025-26)				
District Regular	15	17		
Charter School				
Total Enrollment	15	17	N/A	Met
Budget Year (2026-27)				
District Regular	17			
Charter School				
Total Enrollment	17			

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	14	15	
Charter School		0	
Total ADA/Enrollment	14	15	90.0%
Second Prior Year (2024-25)			
District Regular	18	19	
Charter School	0		
Total ADA/Enrollment	18	19	93.9%
First Prior Year (2025-26)			
District Regular	16	17	
Charter School			
Total ADA/Enrollment	16	17	95.9%
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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	16	17		
Charter School	0			
Total ADA/Enrollment	16	17	95.9%	Not Met
1st Subsequent Year (2027-28)				
District Regular	16	17		
Charter School				
Total ADA/Enrollment	16	17	95.9%	Not Met
2nd Subsequent Year (2028-29)				
District Regular	16	17		
Charter School				
Total ADA/Enrollment	16	17	95.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment is low for this LEA and a small increase in projected ADA easily causes this standard to not be 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)	20.24	20.24	19.24	19.24
b. Prior Year ADA (Funded)		20.24	20.24	19.24
c. Difference (Step 1a minus Step 1b)		0.00	(1.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(4.94%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,548,121.00	1,562,007.00	1,543,971.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		44,431.07	51,546.23	47,708.70
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)		2.87%	(1.64%)	3.09%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.87% to 3.87%	-2.64% to -0.64%	2.09% to 4.09%

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)	1,375,340.00	1,375,340.00	1,375,340.00	1,375,340.00
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)	2,919,630.00	2,933,781.00	2,915,972.00	2,920,053.00
District's Projected Change in LCFF Revenue:		.48%	(.61%)	.14%
LCFF Revenue Standard		1.87% to 3.87%	-2.64% to -0.64%	2.09% to 4.09%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Decrease in is due to declining enrollment protection and decline in Supplemental & Concentration funding based on adecrease in the unduplicated 3-year rolling average.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	2,940,216.40	4,315,508.08	68.1%	
Second Prior Year (2024-25)	4,130,695.22	6,180,666.18	66.8%	
First Prior Year (2025-26)	6,645,409.00	9,217,906.00	72.1%	
Historical Average Ratio:			69.0%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		64.0% to 74.0%	64.0% to 74.0%	64.0% to 74.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	6,929,683.00	8,659,061.00	80.0%	Not Met
1st Subsequent Year (2027-28)	7,106,836.00	8,843,971.00	80.4%	Not Met
2nd Subsequent Year (2028-29)	7,206,713.00	8,932,838.00	80.7%	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)

Standard not met due to negotiated salary schedule reconfigurations that brought salaries up to be competitive with neighboring districts in an effort to reduce staff turnover.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.87%	(1.64%)	3.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.13% to 12.87%	-11.64% to 8.36%	-6.91% to 13.09%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.13% to 7.87%	-6.64% to 3.36%	-1.91% to 8.09%

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)	1,155,990.00		
Budget Year (2026-27)	134,115.00	(88.40%)	Yes
1st Subsequent Year (2027-28)	134,115.00	0.00%	No
2nd Subsequent Year (2028-29)	134,115.00	0.00%	No

Explanation:
(required if Yes)

Removal of all one-time funds in the budget year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	609,394.00		
Budget Year (2026-27)	520,368.00	(14.61%)	Yes
1st Subsequent Year (2027-28)	518,239.00	(.41%)	No
2nd Subsequent Year (2028-29)	518,266.00	.01%	No

Explanation:
(required if Yes)

Removal of all one-time funds in the budget year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	7,934,641.00		
Budget Year (2026-27)	8,494,448.00	7.06%	No
1st Subsequent Year (2027-28)	8,749,860.00	3.01%	No
2nd Subsequent Year (2028-29)	9,082,391.00	3.80%	No

Explanation:
(required if Yes)

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

First Prior Year (2025-26)	1,945,138.00		
Budget Year (2026-27)	431,633.00	(77.81%)	Yes
1st Subsequent Year (2027-28)	431,547.00	(.02%)	No
2nd Subsequent Year (2028-29)	431,547.00	0.00%	No

Explanation:

(required if Yes)

Removal of all one-time funds in the budget year.

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

First Prior Year (2025-26)	1,758,592.00		
Budget Year (2026-27)	1,085,822.00	(38.26%)	Yes
1st Subsequent Year (2027-28)	1,065,456.00	(1.88%)	No
2nd Subsequent Year (2028-29)	1,077,576.00	1.14%	No

Explanation:

(required if Yes)

Removal of all one-time funds in the budget year.

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	Status
		Over Previous Year	

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

First Prior Year (2025-26)	9,700,025.00		
Budget Year (2026-27)	9,148,931.00	(5.68%)	Met
1st Subsequent Year (2027-28)	9,402,214.00	2.77%	Met
2nd Subsequent Year (2028-29)	9,734,772.00	3.54%	Met

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

First Prior Year (2025-26)	3,703,730.00		
Budget Year (2026-27)	1,517,455.00	(59.03%)	Not Met
1st Subsequent Year (2027-28)	1,497,003.00	(1.35%)	Met
2nd Subsequent Year (2028-29)	1,509,123.00	.81%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Removal of all one-time funds in the budget year.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Removal of all one-time funds in the budget year.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

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)

9,763,024.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

9,763,024.00

292,890.72

355,000.00

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)	0.00	0.00	596,143.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,204,658.78	1,581,891.96	745,326.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,204,658.78	1,581,891.96	1,341,469.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,982,149.43	7,991,287.01	11,922,859.00
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)	5,982,149.43	7,991,287.01	11,922,859.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	53.6%	19.8%	11.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	17.9%	6.6%	3.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	1,002,261.72	4,315,508.08	N/A	Met
Second Prior Year (2024-25)	(1,622,766.82)	6,180,666.18	26.3%	Not Met
First Prior Year (2025-26)	(240,423.00)	9,217,906.00	2.6%	Met
Budget Year (2026-27) (Information only)	978,003.00	8,659,061.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Increase for multiple one-time infrastructure upgrade projects and one-time purchases.

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):

19

District's Fund Balance Standard Percentage Level:

1.7%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	1,131,352.00	2,207,397.06	N/A	Met
Second Prior Year (2024-25)	2,678,289.00	3,209,658.78	N/A	Met
First Prior Year (2025-26)	1,293,605.00	1,586,892.00	N/A	Met
Budget Year (2026-27) (Information only)	1,346,469.00			

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)	5,544,496.35	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16	16	16
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

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		

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)	9,763,024.00	9,917,975.00	10,008,756.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,763,024.00	9,917,975.00	10,008,756.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	488,151.20	495,898.75	500,437.80
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	488,151.20	495,898.75	500,437.80

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	488,151.00	495,899.00	500,438.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,831,321.00	2,851,783.00	4,121,296.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,319,472.00	3,347,682.00	4,621,734.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.76%	33.75%	46.18%
District's Reserve Standard (Section 10B, Line 7):		488,151.20	495,898.75	500,437.80
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2025-26)	(897,590.00)			
Budget Year (2026-27)	(766,500.00)	(131,090.00)	(14.6%)	Not Met
1st Subsequent Year (2027-28)	(768,537.00)	2,037.00	.3%	Met
2nd Subsequent Year (2028-29)	(770,451.00)	1,914.00	.2%	Met

1b. Transfers In, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Restructuring of Position Control as well as removal of one-time expenditures for infrastructure upgrade projects and one-time purchases.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Portables Loan	5	01-0000-0-0000-0000-8XXX-000-0000	01-0000-0-0000-9100-7438/7439-000-0000	2,785,000
Webster Bank - Climatec	15	01-0000-0-0000-0000-8XXX-000-0000	01-0000-0-0000-9100-7438/7439-000-0000	4,239,760
TOTAL:				7,024,760

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Portables Loan	227,959	628,765	624,131	624,174
Webster Bank - Climatec	194,360	379,133	379,133	379,133
Total Annual Payments:	422,319	1,007,898	1,003,264	1,003,307
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)

The District secured a new tax exempt lease purchase agreement in the budget year for energy savings and infrastructure upgrades. Additionally, the Portables Loan balloons in the Budget year as well as the two subsequent years after the previous QSBC is paid off.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

613,272.00

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

0.00

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

613,272.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

Method

57,408.00

57,408.00

57,408.00

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

180,000.00

180,000.00

180,000.00

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

0.00

0.00

0.00

d. Number of retirees receiving OPEB benefits

3.00

3.00

3.00

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	1.00	1.00	1.00	1.00

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:

Mar 04, 2025

- 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:

Feb 26, 2025

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

If Yes, date of budget revision board adoption:

Apr 04, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	10.00	10.00	10.00	10.00

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:

Mar 04, 2025

- 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:

Feb 26, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 04, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	7.00	7.00	7.00	7.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16.30	1.00	17.30	16.30	1.00	17.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16.30	1.00	17.30	16.30	1.00	17.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.84		2.84	2.84		2.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year		.10	.10		.10	.10
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)	2.84	.10	2.94	2.84	.10	2.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19.14	1.10	20.24	19.14	1.10	20.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,608.44	1,608.44	1,608.44	1,728.57	1,728.57	1,728.57
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,608.44	1,608.44	1,608.44	1,728.57	1,728.57	1,728.57
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,608.44	1,608.44	1,608.44	1,728.57	1,728.57	1,728.57

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,090,010.16		3,090,010.16			3,090,010.16
Work in Progress			0.00			0.00
Total capital assets not being depreciated	3,090,010.16	0.00	3,090,010.16	0.00	0.00	3,090,010.16
Capital assets being depreciated:						
Land Improvements	1,418,444.90		1,418,444.90	558,312.16		1,976,757.06
Buildings	24,419,921.89	13,782.00	24,433,703.89	128,201.90		24,561,905.79
Equipment	2,404,649.51		2,404,649.51	19,070.67		2,423,720.18
Total capital assets being depreciated	28,243,016.30	13,782.00	28,256,798.30	705,584.73	0.00	28,962,383.03
Accumulated Depreciation for:						
Land Improvements	(860,270.47)		(860,270.47)		70,397.89	(930,668.36)
Buildings	(6,461,518.49)	(13,782.00)	(6,475,300.49)		707,708.38	(7,183,008.87)
Equipment	(1,465,168.36)		(1,465,168.36)		89,902.07	(1,555,070.43)
Total accumulated depreciation	(8,786,957.32)	(13,782.00)	(8,800,739.32)	0.00	868,008.34	(9,668,747.66)
Total capital assets being depreciated, net excluding lease and subscription assets	19,456,058.98	0.00	19,456,058.98	705,584.73	868,008.34	19,293,635.37
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	22,546,069.14	0.00	22,546,069.14	705,584.73	868,008.34	22,383,645.53
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,596,582.35	4,135,950.35	3,610,504.35	2,372,083.35	2,345,515.35	1,954,437.35	2,226,443.35	4,850,732.35
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		75,056.00	75,056.00	149,430.00	135,101.00	135,101.00	149,430.00	135,101.00	135,102.00
Property Taxes	8020- 8079			43,308.00				843,487.00	1,983.00	
Miscellaneous Funds	8080- 8099				(264,941.00)	(117,750.00)	(109,786.00)	(109,786.00)	(109,786.00)	(110,098.00)
Federal Revenue	8100- 8299				645.00	43,146.00		4,366.00	(15,271.00)	809.00
Other State Revenue	8300- 8599		17,350.00	17,350.00	31,238.00	92,766.00	33,380.00	38,689.00	31,792.00	49,512.00
Other Local Revenue	8600- 8799		(37.00)	4,749.00	62,265.00	680,493.00	169,767.00	18,792.00	2,981,247.00	176,231.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			92,369.00	140,463.00	(21,363.00)	833,756.00	228,462.00	944,978.00	3,025,066.00	251,556.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		107,266.00	141,601.00	144,130.00	141,601.00	141,601.00	154,761.00	(76,981.00)	142,915.00
Classified Salaries	2000- 2999		202,756.00	246,823.00	244,995.00	249,149.00	251,799.00	254,413.00	259,605.00	254,845.00
Employee Benefits	3000- 3999		147,031.00	178,860.00	189,821.00	190,677.00	178,798.00	185,773.00	159,760.00	195,236.00
Books and Supplies	4000- 4999		5,766.00	9,451.00	74,957.00	9,265.00	3,117.00	5,278.00	9,005.00	1,549.00
Services	5000- 5999		88,054.00	87,046.00	62,107.00	33,581.00	40,394.00	68,916.00	45,557.00	25,366.00
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499		2,128.00	2,128.00	501,048.00	236,051.00	3,831.00	3,831.00	3,831.00	3,748.00
Interfund Transfers Out	7600- 7629									
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			553,001.00	665,909.00	1,217,058.00	860,324.00	619,540.00	672,972.00	400,777.00	623,659.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(460,632.00)	(525,446.00)	(1,238,421.00)	(26,568.00)	(391,078.00)	272,006.00	2,624,289.00	(372,103.00)
F. ENDING CASH (A + E)			4,135,950.35	3,610,504.35	2,372,083.35	2,345,515.35	1,954,437.35	2,226,443.35	4,850,732.35	4,478,629.35
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		4,478,629.35	3,856,095.35	3,614,358.35	5,817,037.35				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	149,431.00	135,102.00	135,102.00	149,429.00	0.00		1,558,441.00	1,558,441.00
Property Taxes	8020-8079			251,957.00	234,605.00			1,375,340.00	1,375,340.00
Miscellaneous Funds	8080-8099	(183,670.00)	(92,035.00)	(138,341.00)	(135,581.00)			(1,371,774.00)	(1,371,774.00)
Federal Revenue	8100-8299		1,149.00		99,271.00			134,115.00	134,115.00
Other State Revenue	8300-8599	61,572.00	48,320.00	97,682.00	717.00			520,368.00	520,368.00
Other Local Revenue	8600-8799	4,954.00	627,918.00	2,771,332.00	996,737.00			8,494,448.00	8,494,448.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		32,287.00	720,454.00	3,117,732.00	1,345,178.00	0.00	0.00	10,710,938.00	10,710,938.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	142,915.00	142,915.00	215,769.00	212,792.00	0.00		1,611,285.00	1,611,285.00
Classified Salaries	2000-2999	265,333.00	261,714.00	297,552.00	300,222.00			3,089,206.00	3,089,206.00
Employee Benefits	3000-3999	196,819.00	196,935.00	246,576.00	243,147.00			2,309,433.00	2,309,433.00
Books and Supplies	4000-4999	13,128.00	6,149.00	37,672.00	256,296.00			431,633.00	431,633.00
Services	5000-5999	32,878.00	69,480.00	104,024.00	428,419.00			1,085,822.00	1,085,822.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	3,748.00	284,998.00	13,460.00	176,843.00			1,235,645.00	1,235,645.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		654,821.00	962,191.00	915,053.00	1,617,719.00	0.00	0.00	9,763,024.00	9,763,024.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(622,534.00)	(241,737.00)	2,202,679.00	(272,541.00)	0.00	0.00	947,914.00	947,914.00
F. ENDING CASH (A + E)		3,856,095.35	3,614,358.35	5,817,037.35	5,544,496.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,544,496.35	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35
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		5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,544,496.35	5,544,496.35	5,544,496.35	5,544,496.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,544,496.35	

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	1,241,983.00	301	0.00	303	1,241,983.00	305	0.00		307	1,241,983.00	309
2000 - Classified Salaries	3,267,906.00	311	160.00	313	3,267,746.00	315	436,089.00		317	2,831,657.00	319
3000 - Employee Benefits	2,365,056.00	321	193,957.00	323	2,171,099.00	325	186,740.00		327	1,984,359.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,945,138.00	331	198.00	333	1,944,940.00	335	51,214.00		337	1,893,726.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,758,592.00	341	42,107.00	343	1,716,485.00	345	100,774.00		347	1,615,711.00	349
TOTAL					10,342,253.00	365			TOTAL	9,567,436.00	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	107,859.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	38,418.00 380
3. STRS.	3101 & 3102	19,913.00 382
4. PERS.	3201 & 3202	14,630.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	7,986.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	17,809.00 385
7. Unemployment Insurance.	3501 & 3502	88.00 390
8. Workers' Compensation Insurance.	3601 & 3602	1,064.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00 393
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		207,767.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00 396
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)*.		0.00 396
14. TOTAL SALARIES AND BENEFITS.		207,767.00 397
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.		2.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		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)		exempt 2.17% exempt 9,567,436.00 exempt
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,611,285.00	301	0.00	303	1,611,285.00	305	0.00		307	1,611,285.00	309
2000 - Classified Salaries	3,089,206.00	311	0.00	313	3,089,206.00	315	437,091.00		317	2,652,115.00	319
3000 - Employee Benefits	2,309,433.00	321	180,000.00	323	2,129,433.00	325	193,779.00		327	1,935,654.00	329
4000 - Books, Supplies Equip Replace. (6500)	431,633.00	331	0.00	333	431,633.00	335	4,915.00		337	426,718.00	339
5000 - Services. . & 7300 - Indirect Costs	1,085,822.00	341	0.00	343	1,085,822.00	345	32,480.00		347	1,053,342.00	349
TOTAL					8,347,379.00	365	TOTAL			7,679,114.00	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	98,825.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	37,858.00	380
3. STRS.	3101 & 3102	17,382.00	382
4. PERS.	3201 & 3202	12,152.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,730.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	16,560.00	385
7. Unemployment Insurance.	3501 & 3502	69.00	390
8. Workers' Compensation Insurance.	3601 & 3602	892.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	188,468.00	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.	188,468.00	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.	2.45%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt
2. Percentage spent by this district (Part II, Line 15)	2.45%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	7,679,114.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,239,760.30		4,239,760.30		0.00	4,239,760.30	289,886.13
Lease Revenue Bonds Payable	395,000.00		395,000.00		395,000.00	0.00	
Other General Long-Term Debt	3,085,000.00		3,085,000.00		150,000.00	2,935,000.00	560,000.00
Net Pension Liability	19,890,028.00		19,890,028.00		1,325,262.00	18,564,766.00	
Total/Net OPEB Liability	613,272.00		613,272.00		0.00	613,272.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	28,223,060.30	0.00	28,223,060.30	0.00	1,870,262.00	26,352,798.30	849,886.13
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	45,714,762.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,313,665.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	763,750.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	838,120.00
4. Other Transfers Out	All	9200	7200-7299	3,391,689.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	185,500.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				5,179,059.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	160,685.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				39,382,723.00
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)				1,609.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,468.31
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.)		31,439,638.43		18,144.05
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)		31,439,638.43		18,144.05
B. Required effort (Line A.2 times 90%)		28,295,674.59		16,329.65
C. Current year expenditures (Line I.E and Line II.B)		39,382,723.00		24,468.31
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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,562,007.00	-1.15%	1,543,971.00	0.26%	1,548,036.00
2. Federal Revenues	8100-8299	35,000.00	0.00%	35,000.00	0.00%	35,000.00
3. Other State Revenues	8300-8599	412,109.00	-0.05%	411,887.00	0.01%	411,914.00
4. Other Local Revenues	8600-8799	8,394,448.00	3.04%	8,649,860.00	3.84%	8,982,391.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(766,500.00)	0.27%	(768,537.00)	0.25%	(770,451.00)
6. Total (Sum lines A1 thru A5c)		9,637,064.00	2.44%	9,872,181.00	3.39%	10,206,890.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,565,302.00		1,598,146.00
b. Step & Column Adjustment				32,844.00		31,342.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(1,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,565,302.00	2.10%	1,598,146.00	1.90%	1,628,488.00
2. Classified Salaries						
a. Base Salaries				3,078,590.00		3,170,110.00
b. Step & Column Adjustment				91,520.00		71,968.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(4,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,078,590.00	2.97%	3,170,110.00	2.13%	3,237,578.00
3. Employee Benefits	3000-3999	2,285,791.00	2.31%	2,338,580.00	0.09%	2,340,647.00
4. Books and Supplies	4000-4999	318,260.00	0.00%	318,260.00	0.00%	318,260.00
5. Services and Other Operating Expenditures	5000-5999	366,932.00	3.15%	378,476.00	3.20%	390,596.00
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	1,044,186.00	-0.36%	1,040,399.00	-2.22%	1,017,269.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		8,659,061.00	2.14%	8,843,971.00	1.00%	8,932,838.00

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)		978,003.00		1,028,210.00		1,274,052.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,346,469.00		2,324,472.00		3,352,682.00
2. Ending Fund Balance (Sum lines C and D1)		2,324,472.00		3,352,682.00		4,626,734.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	488,151.00		495,899.00		500,438.00
2. Unassigned/Unappropriated	9790	1,831,321.00		2,851,783.00		4,121,296.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,324,472.00		3,352,682.00		4,626,734.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	488,151.00		495,899.00		500,438.00
c. Unassigned/Unappropriated	9790	1,831,321.00		2,851,783.00		4,121,296.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,319,472.00		3,347,682.00		4,621,734.00
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.						
Remove negotiated stipends after 2027-2028.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	99,115.00	0.00%	99,115.00	0.00%	99,115.00
3. Other State Revenues	8300-8599	108,259.00	-1.76%	106,352.00	0.00%	106,352.00
4. Other Local Revenues	8600-8799	100,000.00	0.00%	100,000.00	0.00%	100,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	766,500.00	0.27%	768,537.00	0.25%	770,451.00
6. Total (Sum lines A1 thru A5c)		1,073,874.00	0.01%	1,074,004.00	0.18%	1,075,918.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,983.00		47,026.00
b. Step & Column Adjustment				1,043.00		1,033.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,983.00	2.27%	47,026.00	2.20%	48,059.00
2. Classified Salaries						
a. Base Salaries				10,616.00		11,144.00
b. Step & Column Adjustment				528.00		554.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,616.00	4.97%	11,144.00	4.97%	11,698.00
3. Employee Benefits	3000-3999	23,642.00	1.97%	24,108.00	1.36%	24,435.00
4. Books and Supplies	4000-4999	113,373.00	-0.08%	113,287.00	0.00%	113,287.00
5. Services and Other Operating Expenditures	5000-5999	718,890.00	-4.44%	686,980.00	0.00%	686,980.00
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	191,459.00	0.00%	191,459.00	0.00%	191,459.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		1,103,963.00	-2.71%	1,074,004.00	0.18%	1,075,918.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(30,089.00)		0.00		0.00

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)		30,089.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
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)		0.00		0.00		0.00
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.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,562,007.00	-1.15%	1,543,971.00	0.26%	1,548,036.00
2. Federal Revenues	8100-8299	134,115.00	0.00%	134,115.00	0.00%	134,115.00
3. Other State Revenues	8300-8599	520,368.00	-0.41%	518,239.00	0.01%	518,266.00
4. Other Local Revenues	8600-8799	8,494,448.00	3.01%	8,749,860.00	3.80%	9,082,391.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,710,938.00	2.20%	10,946,185.00	3.08%	11,282,808.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,611,285.00		1,645,172.00
b. Step & Column Adjustment				33,887.00		32,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(1,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,611,285.00	2.10%	1,645,172.00	1.91%	1,676,547.00
2. Classified Salaries						
a. Base Salaries				3,089,206.00		3,181,254.00
b. Step & Column Adjustment				92,048.00		72,522.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(4,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,089,206.00	2.98%	3,181,254.00	2.14%	3,249,276.00
3. Employee Benefits	3000-3999	2,309,433.00	2.31%	2,362,688.00	0.10%	2,365,082.00
4. Books and Supplies	4000-4999	431,633.00	-0.02%	431,547.00	0.00%	431,547.00
5. Services and Other Operating Expenditures	5000-5999	1,085,822.00	-1.88%	1,065,456.00	1.14%	1,077,576.00
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	1,235,645.00	-0.31%	1,231,858.00	-1.88%	1,208,728.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,763,024.00	1.59%	9,917,975.00	0.92%	10,008,756.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		947,914.00		1,028,210.00		1,274,052.00

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)		1,376,558.00		2,324,472.00		3,352,682.00
2. Ending Fund Balance (Sum lines C and D1)		2,324,472.00		3,352,682.00		4,626,734.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
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		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	488,151.00		495,899.00		500,438.00
2. Unassigned/Unappropriated	9790	1,831,321.00		2,851,783.00		4,121,296.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,324,472.00		3,352,682.00		4,626,734.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	488,151.00		495,899.00		500,438.00
c. Unassigned/Unappropriated	9790	1,831,321.00		2,851,783.00		4,121,296.00
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)		2,319,472.00		3,347,682.00		4,621,734.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.76%		33.75%		46.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		16.30		16.30		16.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,763,024.00		9,917,975.00		10,008,756.00
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)		9,763,024.00		9,917,975.00		10,008,756.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		488,151.20		495,898.75		500,437.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		488,151.20		495,898.75		500,437.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Fund 09											
2026/2027											
Adopted											
Budget Assumptions Totals											
2026/2027	Fund 02		Fund 03		Fund 07		Fund 08		Fund 81		TOTAL
	DHC U	DHC R	DKC U	DKC R	NJC U	NJC R	DCS U	DCS R	DCO U	DCO R	Unrestr & Restr
Object Code											
8010-8099	\$ 4,287,913	\$ -	\$ 2,254,479	\$ -	\$ 2,601,800	\$ -	\$ 10,113,467	\$ -	\$ 4,891,424	\$ -	\$ 24,149,083
8100-8299	\$ -	\$ 42,775	\$ -	\$ 23,925	\$ -	\$ 31,320	\$ -	\$ 111,360	\$ -	\$ 43,355	\$ 252,735
8300-8599	\$ 70,873	\$ 211,100	\$ 36,872	\$ 60,709	\$ 44,448	\$ 347,611	\$ 171,174	\$ 839,249	\$ 83,031	\$ 108,935	\$ 1,974,002
8600-8799	\$ 100,000	\$ 295,051	\$ 60,000	\$ 130,966	\$ 84,000	\$ 184,907	\$ 170,000	\$ 669,511	\$ 96,000	\$ 294,567	\$ 2,085,002
8900-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8980-8999	\$ (642,340)	\$ 642,340	\$ (261,383)	\$ 261,383	\$ (524,739)	\$ 524,739	\$ (1,683,586)	\$ 1,683,586	\$ (329,739)	\$ 329,739	\$ -
Total Revenue	\$ 3,816,446	\$ 1,191,266	\$ 2,089,968	\$ 476,983	\$ 2,205,509	\$ 1,088,577	\$ 8,771,055	\$ 3,303,706	\$ 4,740,716	\$ 776,596	\$ 28,460,822
1000-1999	\$ 1,466,861	\$ 342,058	\$ 966,140	\$ 218,868	\$ 898,123	\$ 210,638	\$ 3,653,593	\$ 914,615	\$ 1,202,500	\$ 220,893	\$ 10,094,289
2000-2999	\$ 141,337	\$ 295,138	\$ 110,763	\$ 52,935	\$ 183,675	\$ 464,900	\$ 652,665	\$ 934,270	\$ 111,620	\$ 85,812	\$ 3,033,115
3000-3999	\$ 568,630	\$ 203,657	\$ 414,696	\$ 108,261	\$ 406,956	\$ 243,550	\$ 1,490,319	\$ 638,132	\$ 491,818	\$ 120,662	\$ 4,686,681
4000-4999	\$ 80,231	\$ 351,654	\$ 33,500	\$ 244,667	\$ 98,383	\$ 99,215	\$ 343,443	\$ 714,541	\$ 72,220	\$ 342,958	\$ 2,380,812
5000-5999	\$ 778,053	\$ 256,756	\$ 372,108	\$ 50,282	\$ 426,565	\$ 278,996	\$ 1,576,363	\$ 788,253	\$ 756,905	\$ 258,594	\$ 5,542,875
6000-6999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7100-7299,7400-7499	\$ 885,046	\$ -	\$ 467,108	\$ -	\$ 368,770	\$ -	\$ 368,770	\$ -	\$ 1,352,154	\$ -	\$ 3,441,848
7300-7399											\$ -
7600-7629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699	\$ -	\$ -	\$ -	\$ -	\$ 85,500	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 285,500
Total Expenditures	\$ 3,920,158	\$ 1,449,263	\$ 2,364,315	\$ 675,013	\$ 2,467,972	\$ 1,297,299	\$ 8,285,153	\$ 3,989,811	\$ 3,987,217	\$ 1,028,919	\$ 29,465,120
Beg Bal (9791-9795)	\$ 1,362,411	\$ 257,997	\$ 1,651,199	\$ 198,030.00	\$ 534,334	\$ 208,722	\$ 542,670	\$ 686,105	\$ 914,751.00	\$ 252,323.00	\$ 6,608,542
Incr/Decr	\$ (103,712)	\$ (257,997)	\$ (274,347)	\$ (198,030.00)	\$ (262,463)	\$ (208,722)	\$ 485,902	\$ (686,105)	\$ 753,499	\$ (252,323.00)	\$ (1,004,298)
Ending Balance	\$ 1,258,699	\$ -	\$ 1,376,852	\$ -	\$ 271,871	\$ -	\$ 1,028,572	\$ -	\$ 1,668,250	\$ -	\$ 5,604,244
Economic Uncertainties	\$ 268,471		\$ 151,966		\$ 188,264		\$ 490,999		\$ 250,807		\$ 1,350,506
Undesignated	\$ 990,228		\$ 1,224,886		\$ 83,607		\$ 537,573		\$ 1,417,443		\$ 4,253,738

Fund 09		2027/2028									
Budget Assumptions Totals											
2027/2028	Fund 02		Fund 03		Fund 07		Fund 08		Fund 81		TOTAL
	DHC U	DHC R	DKC U	DKC R	NJC U	NJC R	DCS U	DCS R	DCO U	DCO R	Unrestr & Restr
Object Code											
8010-8099	\$ 4,487,702	\$ -	\$ 2,343,204	\$ -	\$ 2,694,608	\$ -	\$ 10,380,564	\$ -	\$ 5,072,270	\$ -	\$ 24,978,348
8100-8299	\$ -	\$ 51,040	\$ -	\$ 25,230	\$ -	\$ 31,610	\$ -	\$ 112,375	\$ -	\$ 50,895	\$ 271,150
8300-8599	\$ 71,651	\$ 193,681	\$ 37,540	\$ 49,724	\$ 44,993	\$ 331,748	\$ 172,258	\$ 794,978	\$ 84,246	\$ 94,931	\$ 1,875,750
8600-8799	\$ 100,000	\$ 297,385	\$ 60,000	\$ 132,244	\$ 84,000	\$ 186,757	\$ 170,000	\$ 671,028	\$ 96,000	\$ 297,298	\$ 2,094,712
8900-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8980-8999	\$ (650,961)	\$ 650,961	\$ (266,102)	\$ 266,102	\$ (770,804)	\$ 770,804	\$ (1,971,747)	\$ 1,971,747	\$ (329,194)	\$ 329,194	\$ -
Total	\$ 4,008,392	\$ 1,193,067	\$ 2,174,642	\$ 473,300	\$ 2,052,797	\$ 1,320,919	\$ 8,751,075	\$ 3,550,128	\$ 4,923,322	\$ 772,318	\$ 29,219,960
1000-1999	\$ 1,491,561	\$ 344,792	\$ 982,333	\$ 223,594	\$ 916,389	\$ 214,211	\$ 3,727,551	\$ 926,303	\$ 1,229,549	\$ 225,649	\$ 10,281,932
2000-2999	\$ 145,561	\$ 304,625	\$ 114,220	\$ 53,896	\$ 190,243	\$ 477,942	\$ 672,809	\$ 973,771	\$ 115,119	\$ 88,430	\$ 3,136,616
3000-3999	\$ 576,237	\$ 208,884	\$ 420,005	\$ 109,876	\$ 414,146	\$ 250,930	\$ 1,516,729	\$ 658,783	\$ 499,567	\$ 123,014	\$ 4,778,171
4000-4999	\$ 80,231	\$ 78,010	\$ 33,500	\$ 35,652	\$ 98,383	\$ 98,840	\$ 343,443	\$ 203,018	\$ 72,220	\$ 76,631	\$ 1,119,928
5000-5999	\$ 807,138	\$ 256,756	\$ 385,596	\$ 50,282	\$ 438,906	\$ 278,996	\$ 1,614,950	\$ 788,253	\$ 784,055	\$ 258,594	\$ 5,663,526
6000-6999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7100-7299,7400-7499	\$ 918,007	\$ -	\$ 484,504	\$ -	\$ 382,504	\$ -	\$ 382,504	\$ -	\$ 1,402,511	\$ -	\$ 3,570,030
7300-7399											\$ -
7600-7629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 244,000
Total	\$ 4,018,735	\$ 1,193,067	\$ 2,420,158	\$ 473,300	\$ 2,484,571	\$ 1,320,919	\$ 8,457,986	\$ 3,550,128	\$ 4,103,021	\$ 772,318	\$ 28,794,203
Beg Bal (9791-9795)	\$ 1,258,699	\$ -	\$ 1,376,852	\$ -	\$ 271,871	\$ -	\$ 1,028,572	\$ -	\$ 1,668,250.00	\$ -	\$ 5,604,244
Incr/Decr	\$ (10,343)	\$ -	\$ (245,516)	\$ -	\$ (431,774)	\$ -	\$ 293,089	\$ -	\$ 820,301	\$ -	\$ 425,757
Ending Balance	\$ 1,248,356	\$ -	\$ 1,131,336	\$ -	\$ (159,903)	\$ -	\$ 1,321,661	\$ -	\$ 2,488,551	\$ -	\$ 6,030,001
Economic Uncertainties	\$ 260,590		\$ 144,673		\$ 190,274		\$ 480,325		\$ 243,767		
Undesignated	\$ 987,766		\$ 986,663		\$ (350,177)		\$ 841,336		\$ 2,244,784		

Fund 09											
2028/2029											
Budget Assumptions Totals											
2028/2029	Fund 02		Fund 03		Fund 07		Fund 08		Fund 81		TOTAL
	DHC U	DHC R	DKC U	DKC R	NJC U	NJC R	DCS U	DCS R	DCO U	DCO R	Unrestr & Restr
Object Code											
8010-8099	\$ 4,653,884	\$ -	\$ 2,889,788	\$ -	\$ 2,820,450	\$ -	\$ 10,891,930	\$ -	\$ 5,322,143	\$ -	\$ 26,578,195
8100-8299	\$ -	\$ 51,620	\$ -	\$ 25,520	\$ -	\$ 31,900	\$ -	\$ 113,535	\$ -	\$ 51,475	\$ 274,050
8300-8599	\$ 72,554	\$ 193,925	\$ 44,803	\$ 52,020	\$ 45,620	\$ 331,924	\$ 174,883	\$ 795,610	\$ 85,611	\$ 95,177	\$ 1,892,127
8600-8799	\$ 100,000	\$ 299,968	\$ 60,000	\$ 157,266	\$ 84,000	\$ 188,625	\$ 170,000	\$ 677,741	\$ 96,000	\$ 300,274	\$ 2,133,874
8900-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8980-8999	\$ (656,626)	\$ 656,626	\$ (245,262)	\$ 245,262	\$ (790,548)	\$ 790,548	\$ (1,786,480)	\$ 1,786,480	\$ (332,138)	\$ 332,138	\$ -
Total	\$ 4,169,812	\$ 1,202,139	\$ 2,749,329	\$ 480,068	\$ 2,159,522	\$ 1,342,997	\$ 9,450,333	\$ 3,373,366	\$ 5,171,616	\$ 779,064	\$ 30,878,246
1000-1999	\$ 1,505,817	\$ 347,609	\$ 994,181	\$ 226,529	\$ 926,161	\$ 216,524	\$ 3,793,940	\$ 933,032	\$ 1,242,756	\$ 228,584	\$ 10,415,133
2000-2999	\$ 150,794	\$ 310,629	\$ 114,220	\$ 54,906	\$ 195,651	\$ 483,364	\$ 689,092	\$ 843,069	\$ 115,119	\$ 91,169	\$ 3,048,013
3000-3999	\$ 579,956	\$ 208,891	\$ 421,621	\$ 110,403	\$ 416,525	\$ 249,060	\$ 1,531,240	\$ 605,362	\$ 501,478	\$ 123,840	\$ 4,748,376
4000-4999	\$ 80,231	\$ 78,254	\$ 33,500	\$ 37,948	\$ 98,383	\$ 99,016	\$ 343,443	\$ 203,650	\$ 72,220	\$ 76,877	\$ 1,123,522
5000-5999	\$ 832,882	\$ 256,756	\$ 449,635	\$ 50,282	\$ 454,137	\$ 278,996	\$ 1,673,939	\$ 788,253	\$ 819,160	\$ 258,594	\$ 5,862,634
6000-6999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7100-7299,7400-7499	\$ 946,126	\$ -	\$ 499,345	\$ -	\$ 394,220	\$ -	\$ 394,220	\$ -	\$ 1,445,470	\$ -	\$ 3,679,381
7300-7399											\$ -
7600-7629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Total	\$ 4,095,806	\$ 1,202,139	\$ 2,512,502	\$ 480,068	\$ 2,485,077	\$ 1,326,960	\$ 8,625,874	\$ 3,373,366	\$ 4,196,203	\$ 779,064	\$ 29,077,060
Beg Bal (9791-9795)	\$ 1,248,356	\$ -	\$ 1,131,336	\$ -	\$ (159,903)	\$ -	\$ 1,321,661	\$ -	\$ 2,488,551	\$ -	\$ 6,030,001
Incr/Decr	\$ 74,006	\$ -	\$ 236,827	\$ -	\$ (325,555)	\$ 16,037	\$ 824,459	\$ -	\$ 975,413	\$ -	\$ 1,801,186
Ending Balance	\$ 1,322,362	\$ -	\$ 1,368,163	\$ -	\$ (485,458)	\$ 16,037.00	\$ 2,146,120	\$ -	\$ 3,463,964	\$ -	\$ 7,831,188
Economic Uncertainties	\$ 264,897		\$ 149,629		\$ 190,602		\$ 479,970		\$ 248,763		
Undesignated	\$ 1,057,465		\$ 1,218,534		\$ (676,060)		\$ 1,666,150		\$ 3,215,201		

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	476,604.00		172,653.00	649,257.00
2. State Lottery Revenue	8560	325,402.00		139,238.00	464,640.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		802,006.00	0.00	311,891.00	1,113,897.00
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	674,086.00		311,891.00	985,977.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	127,920.00			127,920.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		802,006.00	0.00	311,891.00	1,113,897.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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6/1/2026 6:02:09 PM

39-68627-0000000

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

New Jerusalem Elementary

San Joaquin County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

SACS Web System - SACS V15
6/1/2026 6:02:30 PM

39-68627-0000000

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

New Jerusalem Elementary

San Joaquin County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	0000	9500	(\$48,579.45)

Explanation: Will be cleared at year-end.

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
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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.OPEB.9664	\$613,272.00	\$613,272.00
DEBT.GOV.CAP.LEASES.9667	\$4,239,760.30	\$4,239,760.30

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

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

Passed

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

Passed

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

Passed

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

Passed