

LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING
AGENDA

Lakeside School Auditorium
14535 Old River Road
Bakersfield, CA 93311

September 8, 2026
6:30 P.M.

Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees of the District can be inspected at the following address during normal business hours: Lakeside Union School District Office, 14535 Old River Road, Bakersfield, CA 93311.

1. CALL TO ORDER, ROLL CALL AND FLAG SALUTE

BOARD OF TRUSTEES: _____ Mario Buoni(MB) _____ Alan Banducci(AB)
 _____ Tamara Jones(TJ) _____ Russell Robertson(RR)
 _____ Darin Buoni(DB)

2. CLOSED SESSION

A. Conference with Labor Negotiators (G.C. 54957.6)

- Employee Organizations: LTA and CSEA
- Labor Negotiators: Ty Bryson

B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Subdivision (d)(1) of Government Code Section 54956.9) Name of Case: OAH Case No. 2026060995

3. OPEN SESSION

4. REPORT OF CLOSED SESSION

5. Back to School Presentation by Suburu Administration.

6. CONSENT CALENDAR *All the items listed under the Consent Calendar are considered by the Board to be routine and will be enacted by the Board in one action unless members of the board, staff or public request specific items to be discussed and/or removed from the Consent Calendar. It is recommended the following be approved or ratified:*

A. Approve minutes of Regular Meeting of August 11, 2026.

B. Approve August End of Month Payroll of \$1,129,912.80, September Mid Month Payroll of \$46,780.36.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

7. HEARING OF STAFF AND/OR CITIZENS *This agenda item is included to allow members of the public opportunity to ask questions or discuss non-agenda items with the Board. There will be a three-minute time Limit per person or twenty minutes total per item. (BB9323)*

8. DISCUSSION OR ACTION ITEMS

A. General Control

- (1) Approval of 2026 Local Agency Biennial Notice.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

B. Budget and Finance

- (1) Approval of Resolution 09082026 – Support of Applications for Eligibility Determination and Funding; Designation of Authorized District Representatives.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (2) Approval of Resolution 09082026A – Five-Year School Facilities Master Plan Requirement for School Facility Program Small School District Program Funding Applications.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (3) Approval of Resolution 09082026B – Approving an Increase in Statutory School Fees Imposed on New Residential and Commercial/Industrial Construction Pursuant to Education Code Section 17620 and Government Code Section 65995.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (4) Approval of Resolution 09082026C – Appropriations Gann Limit in the Amount of \$21,016,921.29 for 2025-2026, and \$22,163,133.74 for 2026-2027.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (5) Approval of Budget Unaudited Actuals for the 2025-2026 School Year.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (7) Approval of Proposal for Architectural/Engineering Services for Marquee Sign at Suburu School.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (8) Approval of Speech-Language Pathology Services Agreement Between Telespeech Therapy, Inc. and Lakeside Union School District.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (9) Approval of Quote for Suburu School Playfield Rewire from Kern Sprinkler Landscaping Inc Not to Exceed \$14,946.76.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (10) Approval of Scope of Work from All Tech Fire and Safety, Inc. – Lakeside School Rms 901-905 Tie-In & Device Replacement, and Troubleshooting of Existing Troubles in Building 400 and Building 500 Pool South Not to Exceed \$17,706.93.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (11) Approval of Contract 27361251 – SELPA DIS Agreement MOU.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

C. Personnel

- (1) Approval to Hire Kaithlyn Veliz, 6 Hour Instructional Aide at Suburu.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (2) Approval to Hire Casey Morrow, MOT Director for the District.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (3) Approval to Hire Jesus Espinoza Hernandez, 7 Hour Utility Worker/Custodian at Suburu School.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

- (4) Discussion and Possible Action to Change the Director of Maintenance, Operations, and Transportation (MOT Director) from an Hourly Rate of Pay to an Annual Salary.

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

9. REPORTS AND CORRESPONDENCE

- | | | | | |
|----|----------------|--------------|------------|------------|
| A. | Enrollment | Lakeside 988 | Suburu 777 | Total 1743 |
| B. | CSEA | | | |
| C. | CTA | | | |
| D. | Correspondence | | | |

E. Board Members Reports *Each Board member may report about various matters involving the District. There will be no Board discussion except to ask questions and refer matters to staff and no action will be taken unless placed on an agenda for a subsequent meeting.*

F. Superintendent's Report

10. ITEMS NOT ON THE AGENDA *Note: The Board is generally prohibited from discussing items, not on the agenda. Under limited circumstances, the Board may discuss and act on items not on the agenda if they involve an emergency affecting the safety of persons or property, or a work stoppage, or if the need to act came to the attention of the District too late to be included on the posted agenda.*

11. ADVANCE PLANNING

A. Future Meeting Dates

(1) Regular Board Meeting – October 13, 2026 at 6:30 p.m. in the Suburu School Multi-Purpose Building.

12. ADJOURNMENT

Time: _____

Moved _____ Seconded _____ Roll Call Vote: MB _____ AB _____ TJ _____ RR _____ DB _____
Vote: Yes(Y) _____ No(N) _____ Abstained(A) _____ Absent(AB) _____

For information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact Ty Bryson, District Superintendent.

LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
MINUTES

Lakeside School Auditorium
14535 Old River Road
Bakersfield, CA 93311

August 11, 2026
6:30 P.M.

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones, D. Buoni, and Robertson

BOARD MEMBERS ABSENT:

OTHERS PRESENT: See Attached

1. Call to Order, Roll Call, Flag Salute The regular meeting convened at 6:30 p.m.
2. Hearing of Staff and/or Citizens None
3. Consent Agenda Approval of Consent Agenda. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni, No – 0. Abstained – 0. Absent – 0. By this action the Board:
 - A. Approved minutes of Regular Meeting of June 9, 2026.
 - B. Approved minutes of Special Meeting of June 16, 2026.
 - C. Approved minutes of Special Meeting of July 23, 2026.
 - D. Approved the June End of Month Payroll, July Mid Month Payroll, July End of Month Payroll, and August Mid Month Payroll.
 - F. Approve Batch #19, #1
4. Discussion or Action Items
 - A. General Control
 - (1) Report on Williams Settlement Complaints. None
 - (2) Approval of BP #5117. Motion by Trustee Banducci, seconded by Trustee Jones. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
 - B. Budget and Finance
 - (1) Approval of Bid from All Tech Fire & Security, Inc. for Lakeside Emergency Inspection Repairs Not to Exceed \$66,015.23. Motion by Trustee Robertson, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

- (2) Approval of Estimate from TLC Painting & Decorating for Painting Exterior Corridor at Lakeside School Not to Exceed \$14,950.00. Motion by Trustee Banducci, seconded by Trustee Jones. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (3) Approval of Proposal for Materials Testing & Inspection Services for Lakeside School New Shade Structure & Play Area Not to Exceed \$14,619.00. Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (4) Approval of Contract #27361251 – SELPA Designated Instructional Services Between KCSOS and lakeside Union School District. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (5) Approval of Contract #27360371 – Special Day Class Agreement Between KCSOS and Lakeside Union School District. Motion by Trustee Banducci, seconded by Trustee Jones. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (6) Approval of Estimate from TLC Painting & Decorating for Painting Lakeside Exterior New Plastered Buildings off Old River Road Not to Exceed \$16,095.00. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (7) Approval of Estimate from San Joaquin Fence for Fencing Around the Back Side of New Portables Not to Exceed \$19,975.00. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (8) Approval of Estimate from Ken W Smith Construction Inc. for Scissor Lift for the Gym Floor at lakeside School Not to Exceed \$12,217.00. Motion by Trustee Robertson, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

C. Personnel

- (1) Approval to Hire Brianna Bower, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee Robertson, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (2) Approval to Hire Ana Gonzalez, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee Robertson, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

- (3) Approval to Hire Brianna Rodriguez, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (4) Approval to Hire Niki Espinoza, 8 Hour SASI at Suburu School. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (5) Approval to Hire Dianna McGuire, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (6) Approval to Hire Zachery Daisa, Social Studies Teacher at Lakeside School. Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (7) Approval to Hire Gloria Casas, 3 Hour Supervision Aide at Suburu School. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (8) Approval to Hire Jeimmy Monroy Sanchez, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee , seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (9) Approval to Hire Samantha Renteria, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee Robertson, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (10) Approval to Hire Tyler Nichols, 8 Hour Utility Worker/Custodian at Suburu School. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (11) Approval to Hire Jesus Espinoza Hernandez, 6 Hour Food Service Worker at Suburu School. Motion by Trustee Robertson, seconded by Trustee Jones. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (12) Approval to Hire Anthony Ratliff, 6 Hour Food Service Worker at Lakeside School. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

- (13) Approval to Hire Destiny Olivares, Special Education SDC (Mild/Moderate) Teacher at Suburu School. Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (14) Approval to Hire Yvonne Kenevan, 3 Hour Supervision Aide at Suburu School. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (15) Approval to Hire Nayeli Robles, 6 Hour Instructional Aide at Suburu School. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (16) Approval to Hire Lindsey Hardin, 6.5 Hour Instructional Aide II at Suburu School. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (17) Approval to Hire Mauren O'Rourke, Part Time Speech Pathologist at Lakeside School. Motion by Trustee Robertson, seconded by Trustee D. Buoni. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

5. Reports and Correspondence

- A. CSEA None
- B. CTA None
- C. Department Back to School Updates
- D. Correspondence None
- E. Board Members Report None
- F. Superintendent Report

6. Advance Planning

- A. Future Meeting Dates

- (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on September 8, 2026.

7. Adjournment Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

The meeting was adjourned at 7:20 p.m.

Secretary to the Board

LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
MINUTES

Lakeside School Auditorium
14535 Old River Road
Bakersfield, CA 93311

August 11, 2026
6:30 P.M.

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones, D. Buoni, and Robertson

BOARD MEMBERS ABSENT:

OTHERS PRESENT: See Attached

1. Call to Order, Roll Call, Flag Salute The regular meeting convened at 6:30 p.m.
2. Hearing of Staff and/or Citizens None
3. Consent Agenda Approval of Consent Agenda. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni, No – 0. Abstained – 0. Absent – 0. By this action the Board:
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5. Reports and Correspondence

- A. CSEA None
- B. CTA None
- C. Department Back to School Updates
- D. Correspondence None
- E. Board Members Report None
- F. Superintendent Report

6. Advance Planning

- A. Future Meeting Dates

- (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on September 8, 2026.

7. Adjournment Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

The meeting was adjourned at 7:20 p.m.

Secretary to the Board

2026 Local Agency Biennial Notice

Name of Agency: Lakeside Union School District
Mailing Address: 14535 Old River Road, Bakersfield, CA 93311
Contact Person: Ty Bryson Phone No. 661-836-6658
Email: tbryson@lakesideusd.org Alternate Email: kscogin@lakesideusd.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

☐ **An amendment is required. The following amendments are necessary:**

(*Check all that apply.*)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (*describe*) _____

☐ **The code is currently under review by the code reviewing body.**

☒ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026** via email to **Michelle Franzen** at franzenm@kerncounty.com or mail to:

Clerk of the Board of Supervisors
Attn: Local Agency Biennial Notice
Kern County Administrative Center
1115 Truxtun Avenue, 5th Floor
Bakersfield, CA 93301

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**BEFORE THE BOARD OF EDUCATION OF THE
LAKESIDE UNION SCHOOL DISTRICT
KERN COUNTY, CALIFORNIA**

RESOLUTION NO. 09082026

**SUPPORT OF APPLICATIONS FOR ELIGIBILITY DETERMINATION AND FUNDING;
DESIGNATION OF AUTHORIZED DISTRICT REPRESENTATIVES**

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, the Lakeside Union School District intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, a condition of processing the various applications under the SAB and DGS administered programs is a resolution in support of those applications from the Lakeside Union School District Board of Education; and

WHEREAS, pursuant to Education Code Section 101460(b)(1)(A), prior to approving a project or projects seeking funds from the SAB, the Lakeside Union School District Board of Education shall hold at least one public hearing to solicit input from members of the public regarding the project or projects being proposed for submission; and

WHEREAS, the SAB and DGS require a school district's Board of Education to authorize specific individuals to sign and submit information on behalf of a school district; and

WHEREAS, the Lakeside Union School District understands that the signing and submittal of forms on behalf of the school district commits the school district to comply with program requirements.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Lakeside Union School District Board of Education approves and is in support of filing necessary applications under programs administered by the SAB and DGS; and

The Board of Education has held a public hearing to solicit input from members of the public regarding the following project(s) being proposed for submission to the state for funding:

- **Lakeside Elementary School Modernization / New Construction**
- **Suburu Elementary School Modernization / New Construction**

The Board of Education authorizes the individuals identified below to physically sign all documents and papers or submit documents via OPSC Online that are associated with SAB-Administered Program(s):

1. ***Ty Bryson, Superintendent***
- 2.

PASSED AND ADOPTED on **September 8, 2026**, by the Lakeside Union School District Board of Education by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTION:

Mario Buoni, Board President

CERTIFICATION

I, **Alan Banducci**, certify that the foregoing is a correct copy of a resolution passed and adopted by the Lakeside Union School District on **September 8, 2026**.

Alan Banducci, Board Clerk

Date

**GOVERNING BOARD RESOLUTION ON THE FIVE-YEAR SCHOOL
FACILITIES MASTER PLAN REQUIREMENT FOR
SCHOOL FACILITY PROGRAM SMALL SCHOOL DISTRICT PROGRAM
FUNDING APPLICATIONS**

RESOLUTION NO. 09082026A

RESOLUTION AUTHORIZING FILING OF APPLICATION(S) FOR STATE
ALLOCATION BOARD–ADMINISTERED SMALL SCHOOL DISTRICT PROGRAM
FOR THE LAKESIDE UNION SCHOOL DISTRICT ON September 8, 2026

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, the Lakeside Union School District intends to file applications for eligibility determination, file applications for funding, and/or certify information under the Small School District Program (SSDP), a program within the School Facility Program (SFP); and

WHEREAS, the Lakeside Union School District is aware of the minimum requirements for the five-year school facilities master plan as outlined in Section 17070.54 of the Education Code and SFP Regulation Section 1859.18; and

NOW, THEREFORE BE IT RESOLVED THAT, as a condition of participating in the SSDP, as administered by the SAB, the Lakeside Union School District shall submit to the DGS a five-year school facilities master plan, updated five-year school facilities master plan, or a governing board resolution updating the required components of the master plan that were materially affected and a description of what changed, approved by the governing board of the Lakeside Union School District for all *Application for Funding* (Form SAB 50-04) submittals on or after October 31, 2024, of which are subject to Section 17070.54 of the Education Code and SFP Regulation Section 1859.18; and

NOW, THEREFORE BE IT RESOLVED THAT, pursuant to SFP Regulation Section 1859.18.1(f)(1), if the Lakeside Union School District receives a Preliminary Small School District Apportionment on or after October 31, 2024, as a condition of SSDP participation, shall submit a complete and valid master plan with the Form SAB 50-04 request for Final Small School District Apportionment; and

NOW, THEREFORE BE IT RESOLVED THAT, pursuant to SFP Regulation Section 1859.18.1(f), the Lakeside Union School District acknowledges that the Apportionment may be rescinded for failure to submit a complete and valid master plan within the timeline specified in (f)(1).

PASSED AND ADOPTED on **September 8, 2026** by the Lakeside Union School District Board of Trustees by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

Date: _____

Mario Buoni, Board President

Lakeside Union School District

CERTIFICATION

I, **Alan Banducci**, certify that the foregoing is a correct copy of a resolution passed and adopted by the Lakeside Union School District on **September 8, 2026**.

Date: _____

Alan Banducci, Board Secretary
Lakeside Union School District

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE LAKESIDE
UNION SCHOOL DISTRICT APPROVING AN INCREASE IN
STATUTORY SCHOOL FEES IMPOSED ON NEW RESIDENTIAL AND
COMMERCIAL/INDUSTRIAL CONSTRUCTION PURSUANT TO
EDUCATION CODE SECTION 17620 AND GOVERNMENT CODE
SECTION 65995**

WHEREAS, the Board of Trustees ("Board") of the Lakeside Union School District ("District") provides for the educational needs for Grade TK-8 students; and

WHEREAS, on January 28, 2026, the State Allocation Board ("SAB") authorized an adjustment in the statutory school fee amounts for unified school districts pursuant to Government Code Section 65995(b)(3) to Five and 38/100 Dollars (\$5.38) per square foot for assessable space of new residential construction ("Residential Statutory School Fees") and Eighty-seven Cents (\$0.87) per square foot of chargeable covered and enclosed space for the categories of new commercial/industrial construction ("Commercial/Industrial Fees" and collectively "Statutory School Fees"), as long as such increases are properly justified by the District pursuant to law; and

WHEREAS, the District pursuant to Education Code Section 17623(a) entered into an agreement with the Kern High School District, a nonunified school district having common jurisdiction with the District, which specifies the percentage allocation of Statutory School Fees that may be charged and collected by the District, and said agreement allows the District to charge and collect an amount not to exceed sixty-five percent (65%) of the Statutory School Fees described above, or Three and 50/100 Dollars (\$3.50) per square foot for assessable space of new residential construction ("Applicable Residential Statutory School Fees") and Fifty-seven Cents (\$0.57) per square foot of chargeable covered and enclosed space for categories of new commercial/industrial construction ("Applicable Commercial/Industrial Fees" and collectively "Applicable Statutory School Fees"); and

WHEREAS, new residential and commercial/industrial construction continues to generate additional students for the District's schools and the District is required to provide school facilities ("School Facilities") to accommodate those students; and

WHEREAS, the District does not have sufficient funds available for the construction or reconstruction (including refurbishment) of the School Facilities, including acquisition of sites, construction of permanent School Facilities, and acquisition of interim School Facilities, to accommodate students from new residential and commercial/industrial construction; and

WHEREAS, the Board has received and considered a report entitled, School Fee Justification Study dated August 24, 2026 ("Study"), which includes information, documentation, and analysis of the School Facilities needs of the District, including: (a) the purpose of the Applicable Statutory School Fees; (b) the use to which the Applicable Statutory School Fees are to be put; (c) the nexus (roughly proportional and reasonable relationship) between the residential and commercial/industrial construction and (1) the use for Applicable Statutory School Fees, (2) the need for School Facilities, (3) the cost of School Facilities and the amount of Applicable Statutory School Fees from new residential and commercial/industrial construction; (d) a determination of the impact of the increased number of employees anticipated to result from the commercial/industrial construction (by category) upon the cost of providing School Facilities within the District; (e) an evaluation and projection of the number of students that will be generated by new residential construction; (f) the new School Facilities that will be required to serve such students; and (g) the cost of such School Facilities; and

WHEREAS, the Study pertaining to the Statutory School Fees and to the capital facilities needs of the District has been available to the public for at least ten (10) days before the Board considered at a regularly scheduled public meeting the increase in the Statutory School Fees; and

WHEREAS, all notices of the proposed increase in the Statutory School Fees have been given in accordance with applicable law; and

WHEREAS, a public hearing was duly held at a regularly scheduled meeting of the Board relating to the proposed increase in the Statutory School Fees on September 8, 2026; and

WHEREAS, as to the Statutory School Fees, Education Code Section 17621 provides that the adoption, increase or imposition of any fee, charge, dedication, or other requirement, pursuant to Education Code Section 17620 shall not be subject to the California Environmental Quality Act, Division 13 (commencing with Section 21000) of the Public Resources Code.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKESIDE UNION SCHOOL DISTRICT AS FOLLOWS:

Section 1. That the Board accepts and adopts the Study.

Section 2. That the Board finds that the purpose of the Statutory School Fees imposed upon new residential construction are to fund the additional School Facilities required to serve the students generated by the new residential construction upon which the Statutory School Fees are imposed.

Section 3. That the Board finds that the Statutory School Fees imposed on

new residential construction will be used only to finance those School Facilities described in the Study and related documents, and that these School Facilities are required to serve the students generated by the new residential construction within the District; and that the use of the Statutory School Fees will include construction or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms, and technology, and acquiring and installing additional portable classrooms and related School Facilities, with the specific location of new schools, remodeling of existing School Facilities, and additional portables to be determined based on the residence of the students being generated by such new residential construction, as well as any required central administrative and support facilities, within the District.

Section 4. That the Board finds that there is a roughly proportional, reasonable relationship between the use of the Statutory School Fees and the new residential construction within the District because the Statutory School Fees imposed on new residential construction by this Resolution will be used to fund School Facilities that will be used to serve the students generated by such new residential construction.

Section 5. That the Board finds that there is a roughly proportional, reasonable relationship between the new residential construction upon which the Statutory School Fees are imposed, and the need for additional School Facilities in the District because new students will be generated from new residential construction within the District and the District does not have student capacity in the existing School Facilities to accommodate these students.

Section 6. That the Board finds that the amount of the Statutory School Fees imposed on new residential construction as set forth in this Resolution is roughly proportional and reasonably related to, and does not exceed the cost of, providing the School Facilities required to serve the students generated by such new residential construction within the District.

Section 7. That the Board finds that the purpose of the Statutory School Fees imposed on new commercial/industrial construction is to fund the additional School Facilities required to serve the students generated by the new commercial/industrial construction upon which the Commercial/Industrial Fees are imposed.

Section 8. That the Board finds that the Statutory School Fees imposed on new commercial/industrial construction (by category) will be used only to finance those School Facilities described in the Study and related documents and that these School Facilities are required to serve the students generated by such new commercial/industrial construction; and that the use of the Statutory School Fees will include construction or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms and related facilities, with the specific location of new schools, remodeling of existing School Facilities, and

additional portables to be determined based on the residence of the students being generated by such new commercial/ industrial construction, as well as any required central administrative and support facilities within the District.

Section 9. That the Board finds that there is a roughly proportional, reasonable relationship between the use of the Statutory School Fees and new commercial/industrial construction by category within the District because the Statutory School Fees imposed on commercial/industrial construction by this Resolution will be used to fund School Facilities which will be used to serve the students generated by such new commercial/industrial construction.

Section 10. That the Board finds that there is a roughly proportional, reasonable relationship between the new commercial/industrial construction by category, upon which the Statutory School Fees are imposed, and the need for additional School Facilities in the District because new students will be generated from new commercial/industrial construction within the District and the District does not have student capacity in the existing School Facilities to accommodate these students.

Section 11. That the Board finds that the amount of the Statutory School Fees imposed on new commercial/industrial construction by category as set forth in this Resolution is roughly proportional and reasonably related to and does not exceed the cost of providing the School Facilities required to serve the students generated by such new commercial/industrial construction within the District.

Section 12. That the Board finds that a separate fund ("Fund") of the District) has been created or are authorized to be established for all monies received by the District for the deposit of Statutory School Fees imposed on construction within the District and that said Fund at all times has been separately maintained, except for temporary investments, with other funds of the District as authorized by law.

Section 13. That the Board finds that the monies of the separate Fund described in Section 12, consisting of the proceeds of Statutory School Fees have been imposed for the purposes of constructing and reconstructing those School Facilities necessitated by new residential and/or commercial/industrial construction, and thus, these monies may be expended for all those purposes permitted by applicable law. The Statutory School Fees may also be expended by the District for the costs of performing any study or otherwise making the findings and determinations required under subdivisions (a), (b) and (d) of Section 66001 of the Government Code. In addition, the District may also retain, as appropriate, an amount not to exceed in any fiscal year, three percent (3%) of the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the District in collecting the Statutory School Fees.

Section 14. That the Board hereby increases the Statutory School Fees as

a condition of approval of new residential development projects and imposes the Applicable Statutory School Fees on such development projects in the following amounts:

a. Three and 50/100 Dollars (\$3.50) per square foot of assessable space for new residential construction, including new residential projects, manufactured homes and mobile homes as authorized under Education Code Section 17625, and including residential construction or reconstruction other than new construction where such construction or reconstruction results in an increase of assessable space, as defined in Government Code Section 65995, in excess of five hundred (500) square feet.

b. Fifty-seven Cents (\$0.57) per square foot of assessable space, for new residential construction used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1596.2 of the Health and Safety Code or a multi-level facility as described in paragraph 9 of subdivision (d) of Government Code Section 15432 or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.

Section 15. That this Board hereby increases the Statutory School Fees as a condition of approval of new commercial/industrial construction projects and levies the Applicable Statutory School Fees on such development projects in the following amounts per square foot of chargeable covered and enclosed space for all categories of commercial/industrial construction to Fifty-seven Cents (\$0.57).

Section 16. That the proceeds of the Statutory School Fees increased and established pursuant to this Resolution shall continue to be deposited into the Fund identified in Section 12 of this Resolution, the proceeds of which shall be used exclusively for the purpose for which the Statutory School Fees are to be collected, including, as to Statutory School Fees, accomplishing any study, findings or determinations required by subdivisions (a), (b) and (d) of Section 66001 of the Government Code, or retaining an amount not to exceed in any fiscal year, three percent (3%) of the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the District in collecting the Statutory School Fees or in financing the described Study or in defending the imposition of Statutory School Fees.

Section 17. That the District's Superintendent, or designee, is directed to cause a copy of this Resolution to be delivered to the building officials of the City of Bakersfield, County of Kern and the Department of Health Care Access and Information ("HCAI") (formerly the Office of Statewide Health Planning and Development) along with a copy of all the supporting documentation referenced herein and a map of the District clearly indicating the boundaries thereof, advising

the City, County and the HCAI that new residential and commercial/ industrial construction is subject to the Statutory School Fees increased pursuant to this Resolution and requesting that no building permit or approval for occupancy be issued by any of these entities for any new residential development project, mobile home or manufactured home subject to the Statutory School Fees absent a certification of compliance ("Certificate of Compliance") from the District demonstrating compliance of such project with the requirements of the Statutory School Fees, nor that any building permit be issued for any nonresidential construction absent a certification from this District of compliance with the requirements of the applicable Statutory School Fees.

Section 18. That the Board hereby establishes a process that permits the party against whom the Commercial/Industrial Fees are imposed the opportunity for a hearing to appeal that imposition of Commercial/Industrial Fees for commercial/industrial construction as stated in Education Code Section 17621(e)(2).

Section 19. That the Superintendent is authorized to cause a Certificate of Compliance to be issued for each development project, mobile home and manufactured home for which there is compliance with the requirement for payment of the Statutory School Fees in the amounts specified by this Resolution. In the event a Certificate of Compliance is issued for the payment of Statutory School Fees for a development project, mobile home or manufactured home and it is later determined that the statement or other representation made by an authorized party concerning the development project as to square footage is untrue or in the event the zoning is declared invalid, then such Certificate of Compliance shall automatically terminate, and the appropriate City, County or HCAI shall be so notified.

Section 20. That no statement or provision set forth in this Resolution or referred to therein shall be construed to repeal any preexisting fee or mitigation amount previously imposed by the District on any residential or nonresidential construction.

Section 21. That if any portion or provision hereof is held invalid, the remainder hereof is intended to be and shall remain valid.

Section 22. That the increase in the District's Statutory School Fees will become effective sixty (60) days from the date of this Resolution unless a separate resolution increasing the fees immediately on an urgency basis is adopted by the Board.

ADOPTED, SIGNED AND APPROVED this 8th day of September, 2026.

LAKESIDE UNION SCHOOL DISTRICT

By:

President, Board of Trustees of the
Lakeside Union School District

ATTEST:

Clerk, Board of Trustees of the Lakeside
Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Alan Banducci, Clerk, Board of Trustees of the Lakeside Union School District, do hereby certify that the foregoing was duly adopted by the Board of Trustees of such District at a regular meeting of said Board held on the 8th day of September, 2026, at which a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

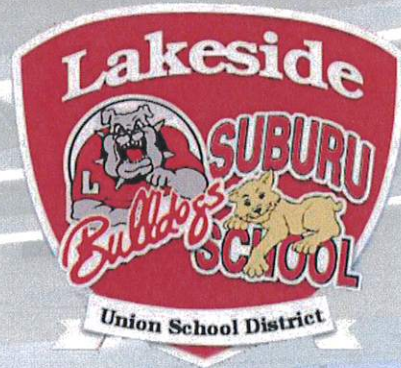
Clerk, Board of Trustees of the Lakeside
Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Alan Banducci, Clerk, Board of Trustees of the Lakeside Union School District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 09082026B of said Board, and that the same has not been rescinded, amended or repealed.

Dated this 8th day of September, 2026.

Clerk, Board of Trustees of the Lakeside
Union School District



Lakeside Union School District 2026 Fee Justification Study

August 24, 2026

KOPPEL & GRUBER
PUBLIC FINANCE

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San Marcos, California 92078

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Lakeside Union School District
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- Appendix A – Commercial/Industrial Development Descriptions
- Appendix B – Facilities Capacity Update
- Appendix C – Enrollment Summary
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EXECUTIVE SUMMARY

Education Code Section 17620 authorizes the governing board of a school district to levy school fees to offset the impacts to school facilities from new residential and commercial/industrial construction and reconstruction. In order to levy Level I fees (statutory fees), a school district must prepare and adopt a fee justification study pursuant to the provisions of Education Code Section 17620 and Sections 65995 and 66001 of the Government Code. The fee justification study serves as the basis for justifying the levy of Level I fees and presents and documents the nexus findings required by State law.

This Fee Justification Study ("Study") has been prepared for the Lakeside Union School District ("School District") to demonstrate the relationship between new residential and commercial/industrial development and the School District's need for the construction of school facilities, the cost of the school facilities, and the per square foot amount of Level I fees ("School Fees") that may be levied by the School District on residential and commercial/industrial development in accordance with applicable law.

The State Allocation Board ("SAB") reviews and may adjust the maximum authorized School Fees every January in even-numbered years. The SAB increased the Level I fee on January 28, 2026 and the maximum School Fees authorized by Education Code Section 17620 are currently \$5.38 per square foot for residential construction/reconstruction and \$0.87 per square foot for commercial/industrial construction for unified school districts.

The School District serves areas within the City of Bakersfield and Unincorporated Kern County and provides education for transitional kindergarten (TK) through 8th grade. Pursuant to Education Code Section 17623(a), the School District, as a nonunified school district sharing common jurisdiction with other nonunified school district(s), entered into a school facilities fee allocation agreement with the Kern Union High School District. The agreement specifies the percentage of the maximum School Fees that may be levied and collected by each school district. According to the agreement, approximately two-thirds (65%) of the maximum School Fees may be charged and collected by the School District, or \$3.50 and \$0.57 for residential and commercial/industrial development, respectively. Based on the findings presented in this Study, the School District is justified in collecting its portion of the maximum residential and commercial/industrial School Fees. The findings are summarized as follows:

Residential Development

New residential development in the School District is projected over the next ten (10) years and beyond. Based on student generation rates determined for the School District, new residential development could generate an estimated 832 new students over the next ten (10) years. An analysis of the School District's existing permanent facilities capacity and enrollment demonstrates the projected student enrollment does support the construction, expansion, and/or reconstruction of existing school facilities, in addition to those uses of the fees in Section VI, "Identify the Use of the School Fee". The school facilities cost impact per residential square foot as determined in this Study are shown in Table E-1.

TABLE E-1
Residential School Facilities Cost Impact/
Applicable Residential School Fee Per Square Foot

Impact Per Square Foot	Applicable Residential School Fee Per Square Foot
\$18.85	\$3.50

The cost impact per square foot of residential construction/reconstruction shown in Table E-1 is greater than the School District's share of the current maximum authorized residential School Fee, which is \$18.85 per square foot; therefore, the School District is reasonably justified in levying statutory Level I school fees in an amount up to but not exceeding \$3.50 per square foot (the "Applicable Residential School Fee").

Commercial/Industrial Development

As commercial/industrial properties develop, new jobs are created. Many of the employees working at the new jobs will move into the School District boundaries, thereby increasing the need for new residential development and further impacting the School District's facilities. Additionally, many employees living outside of but working at new jobs within the School District boundaries will enroll students on an inter-district basis. School Fees may be imposed on commercial/industrial development if the school fees collected on residential development are insufficient to provide adequate school facilities for students generated as a result of new development and nexus findings are presented that justify the imposition of the commercial/industrial school fee.

Section 17621(e)(1)(B) of the Education Code requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. This code section further adds that employee generation estimates shall be based on the applicable employee generation estimates set forth in the January 1990 edition of "San Diego Traffic Generator Study" ("Traffic Study"), a report by San Diego Association of Governments ("SANDAG"). The school facilities cost impacts per commercial/industrial square foot as determined in this Study are shown in Table E-2 by commercial/industrial land use type (each commercial/industrial category is further described in Appendix "A").

The cost impacts per square foot for each category of commercial/industrial construction are equal to or exceed \$0.57 per square foot, the School District's maximum authorized School Fee per square foot applicable to new commercial/industrial development ("Applicable Com/Ind School Fees"). Therefore, the School District is fully justified in levying commercial/industrial School Fees on new commercial/industrial development in an amount up to but not exceeding the Applicable Com/Ind School Fees. The Applicable Com/Ind School Fees that may be charged by the School District are summarized in Table E-2.

TABLE E-2
Commercial/Industrial School Facilities Cost Impacts/ Applicable School Fees

Commercial/Industrial Category	Impact Per Square Foot	Maximum Applicable School Fees
Banks	\$34.68	\$0.57
Community Shopping Center	\$18.84	\$0.57
Neighborhood Shopping Center	\$34.36	\$0.57
Industrial Business Parks	\$43.16	\$0.57
Industrial Parks/Warehousing/Manufacturing	\$16.54	\$0.57
Rental Self-Storage	\$0.78	\$0.57
Research & Development	\$37.34	\$0.57
Hospitality (Lodging)	\$13.90	\$0.57
Commercial Offices (Standard)	\$58.80	\$0.57
Commercial Offices (Large High Rise)	\$55.80	\$0.57
Corporate Offices	\$32.96	\$0.57
Medical Offices	\$52.37	\$0.57

SECTION I. LEGISLATION AND LEGAL REQUIREMENTS

This section discusses the legislative history of the Level I Fee.

Assembly Bill (“AB”) 2926 enacted by the State in 1986, also known as the “1986 School Facilities Legislation” granted school districts the right to levy fees in order to offset the impacts to school facilities from new residential and commercial development. Originally set forth in Sections 53080 and 65995 of the Government Code, AB 2926 authorized statutory school fees to be levied, commencing January 1, 1987, in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space. AB 2926 also provided for an annual increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the SAB. The provisions of AB 2926 have since been amended and expanded.

AB 1600 was enacted by the State legislature in 1987 and created Government Code Sections 66000 *et seq.* These sections require a public agency to satisfy the following requirements when establishing, increasing or imposing a fee as a condition of approval for a development project:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

AB 181, enacted in 1989, established new requirements for school districts levying school fees and also re-codified Government Code Section 53080 *et seq.* as Education Code Section 17620 *et seq.* The additional provisions established by AB 181 imposed more stringent nexus requirements which must be satisfied by school districts prior to levying school fees, especially with respect to commercial/industrial school fees. Additionally, AB 181 provided that the maximum school fees for residential and commercial/industrial development be subject to an increase every two (2) years rather than annually.

In 1998, Governor Wilson signed into law Senate Bill 50 (“SB 50”), the Leroy F. Greene School Facilities Act of 1998, which reformed State’s School Building Program and developer school fee legislation. A significant provision of SB 50 provides school districts the option of adopting alternative school fees (also known as Level II and Level III fees) in excess of the Level I fee upon meeting certain requirements. SB 50 also placed a \$9.2 billion State Bond measure on the November 3, 1998 ballot (Proposition 1A). With the passage of Proposition 1A in November 1998, SB 50 became operative.

SB 50 also limited the power of cities and counties to require mitigation of school facilities impacts as a condition of approving new development and suspended the court cases known as Mira-Hart-Murrieta. The Mira-Hart-Murrieta cases previously permitted school districts to collect mitigation fees in excess of school fees under certain circumstances.

On November 5, 2002, California voters passed Proposition 47, which authorized the issuance of \$13.05 billion in State bonds and also enacted AB 16, which provided for additional reformation of the School Building Program. AB 16, among other items, clarified that if the SAB is no longer approving apportionments for new construction due to the lack of funds available for new school facilities construction, a school district may increase its Level II Fee to the Level III Fee. With the issuance of the State bonds authorized by the passage of Proposition 47, this section of AB 16 became inoperable.

Furthermore, Proposition 55 was approved on March 2, 2004, which authorized the sale of \$12.3 billion in State bonds. In addition, California voters approved Proposition 1D in the general election held on November 7, 2006. Proposition 1D authorized the issuance of \$10.4 billion in State bonds.

California voters approved Proposition 51 (the California Public School Facility Bonds Initiative) in the general election held on November 8, 2016, authorizing the issuance of \$9 billion in bonds to fund the improvement and construction of school facilities for K-12 schools and community colleges.

On November 18, 2024, voters approved Proposition 2 (the Kindergarten Through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act) authorizing the issuance of \$10 billion in bonds to fund the improvement, repair and construction of school facilities for K-12 schools and community colleges.

SECTION II. PROJECTED UNHOUSED STUDENTS AND ESTIMATED FACILITY AND PER STUDENT COSTS

The objective of this Study is to determine if a nexus exists between future residential and commercial/industrial development and the need for school facilities. In addition, the Study aims to identify the costs of such required school facilities and determine the amount of School Fees that can be justifiably levied on residential and commercial/industrial development according to the estimated impacts caused by such development. This section evaluates whether existing school facilities can accommodate students generated from future residential development, projects student enrollment based on anticipated residential growth, and estimates the costs of school facilities required to accommodate new residential growth. The findings determined in this section are used in following sections to evaluate the cost impact per square foot for new residential and commercial/industrial development. Although many of the figures in this section are primarily derived from residential development projections and impacts, they are adjusted in Section IV. to evaluate the impact of commercial/industrial development.

A. SCHOOL DISTRICT CAPACITY AND STUDENT ENROLLMENT

The School District's existing school facilities capacity and student enrollment were evaluated in order to determine if there is available capacity to house students generated by new residential and commercial/industrial development.

The School District currently operates one (1) school serving grades TK through 8 and one (1) school serving grades TK through 5. For purposes of this Study, grades TK through 5 are considered elementary school ("Elementary School") and grades 6 through 8 are considered middle school ("Middle School"). Per the calculation methods determined by Education Code Section 17071.10, these facilities have a capacity to accommodate 969 students. Pursuant to Education Code Section 17071.30, portable classrooms were not included in the calculation to the extent they are (i) leased through the State Relocatable Classroom Program, (ii) leased for a period of less than five (5) years, (iii) leased when needed as interim housing (project basis), or (iv) represent the number of portables that exceed 25% of the School District's permanent classrooms. Appendix "B" provides a calculation of the updated facility capacity. It should be noted these capacities are driven by State loading standards and do not necessarily reflect the School District's program goals or the condition of such facilities.

Based on Student Enrollment Data as of October 2025, the student enrollment of the School District is 1,896 students. A summary of the student enrollment data is included in Appendix "C". Current available capacity is calculated by subtracting current student enrollment from existing school facilities capacity for each school level. This operation results in a deficit of available seats at all school levels. The available capacity calculation is shown in Table 1.

TABLE 1
Facilities Capacity and Student Enrollment

School Level	Existing Facilities Capacity	Student Enrollment (October 2025)	Available/ (Deficit) Capacity
Elementary School TK-5	915	1,287	(372)
Middle School (6-8)	54	609	(555)
Total	969	1,896	(927)

B. PROJECTED UNHOUSED STUDENTS

1. Projected Residential Units

To estimate projected residential unit growth over the next ten (10) years, K&G Public Finance obtained and compiled tentative tract map and residential development data published by the City of Bakersfield ("City") through its online development dashboard. This information included approved tentative tract maps within the School District, the number of approved dwelling units associated with each, and the number of building permits pulled for construction as of the date of this Study.

For each tentative tract located within the School District, K&G Public Finance determined the number of approved dwelling units remaining eligible to be reported by reducing the approved dwelling units by those for which building permits had already been pulled, so that units already accounted for through prior permit activity are not double counted. The resulting eligible units were classified by housing type as single family and multifamily. Consistent with standard practice under the School Facilities Program, single family attached units are included within the multifamily category, and mobile homes are excluded from the projection in accordance with Section 17625 of the Education Code.

Based on this analysis, K&G Public Finance projects the development of an estimated 1,620 residential units within the School District over the next ten (10) years ("Projected Units"), consisting of approximately 1,620 single family units and zero (0) multi-family attached units.

Based on information provided by the School District, K&G Public Finance is not aware of any mitigation agreements between the School District and property owners or developers, or of any community facilities district formed to finance school facilities within the School District. Accordingly, no Projected Units have been excluded from the analysis on either basis. The types of residential units¹ considered include:

¹ Accessory Dwelling Units (ADUs) or Junior ADUs are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit which did not previously exist. The School District recognizes that students are projected to be generated from ADUs and will charge the appropriate fee rate for these permits.

- (i) **Single Family Detached ("SFD")** –dwelling units with no common walls and assigned an individual and separate assessor's parcel;
- (ii) **Multi-Family Attached Units ("MF")** –dwelling units which share a common wall (e.g. apartments, duplexes, townhouses, condominiums etc.).

It should be noted that Mobile homes are not included in this analysis.² The estimated total Projected Units are summarized by residential category in Table 2.

TABLE 2
Projected Units by Residential Category

Residential Category	Total Projected Units
Single-Family Detached (SFD)	1,620
Multi-Family Attached (MF)	0
Total	1,620

2. Student Generation Rates

In order to calculate student generation rates ("SGRs"), K&G Public Finance first obtained parcel characteristic and GIS data from the Kern County Assessor's Office, reflective of the 2025 parcel data. Parcels in the data file were classified by unit type based on the Assessor's use-code designations, and residential parcels were extracted for analysis. Consistent with standard practice, single-family attached (SFA) units (i.e. condominiums, townhouses) were consolidated with multi-family (MF) units (i.e. apartments, duplexes) into a single multi-family residential category; the analysis therefore reflects two residential categories, single-family detached (SFD) and multi-family attached (MF).

K&G Public Finance then obtained a student database from the School District, which contained the school attended, grade level and physical address information for each student enrolled in the School District. The student database is reflective of student enrollment information as of October 2025. Because the County parcel data did not include situs address information, the student enrollment addresses could not be matched directly to parcel records. K&G Public Finance instead geocoded each student's residential address to a geographic coordinate using the U.S. Census Bureau batch geocoder, supplemented by the Google Geocoding API for addresses the Census geocoder did not resolve. The resulting student locations were then spatially joined to the Assessor's parcel boundaries, associating each student with a parcel and, through the Assessor's characteristic data, its residential unit type. Students whose geocoded location fell outside the School District boundary, together with records that could not be geocoded to a residential address such as post office boxes, were excluded from the

² Education Code Section 17625 sets forth the prerequisites that must be met before school districts may levy school fees on mobile homes. Since it is often difficult to determine and make projections relating to mobile homes that meet those requirements, the mobile home category is omitted from this Study.

analysis. The number of students associated with residential parcels within the District was then queried by school level and residential category. Table 3 provides a summary of the SGRs by school level and residential category. A more detailed analysis of the SGR determinations is contained within Appendix "C."

TABLE 3
Student Generation Rates

School Level	SFD Units	MF Units
Elementary School	0.3486	0.2500
Middle School	0.1650	0.0930
Total	0.5136	0.3430

3. Projected Student Enrollment

Projected student enrollment was determined by multiplying the SGRs in Table 3 by the number of 1,620 Projected Units as shown in Table 2. A total of 832 students are estimated to be generated from 1,620 Projected Units. The projected student enrollment is summarized by school level in Table 4.

TABLE 4
Projected Student Enrollment by School Level

School Level	Projected Student Enrollment from Projected Units
Elementary School	565
Middle School	267
Total	832

4. Projected Unhoused Students

As shown in Table 1, current student enrollment exceeds existing facilities capacity at both the elementary school (TK-5) and middle school (6-8) levels, resulting in a capacity deficit of 372 seats at the Elementary School level and 555 seats at the Middle School level, or 927 seats School Districtwide. The School District therefore has no available capacity at either school level to accommodate the projected student enrollment generated by new residential development over the planning period.

In addition, the capacity shown in Table 1 does not, in any event, reflect (i) the condition and adequacy of that capacity, (ii) the availability of capacity within the areas of the School District where a greater and disproportionate share of new development is expected, or (iii) the service and educational goals of the School District. As further described in this Study, capacity improvements are necessary for the long-term adequacy of the School District's facilities to house both the existing student population and future enrollment generated by new housing at all grade levels served by the School District. The School District's facility needs are discussed in more detail in Section II.C.1, and those needs exist regardless of the nominal capacity otherwise available to house

student enrollment, including enrollment generated by new development. Table 5 shows the determination of Projected Unhoused Students by school level.

TABLE 5
Projected Unhoused Students

School Level	Projected Student Enrollment	Available Seat Adjustment	Projected Unhoused Students
Elementary School	565	0	565
Middle School	267	0	267
Total	832	0	832

FACILITY NEEDS AND ESTIMATED PER SEAT/STUDENT COST

1. Facilities Needs

The Projected Unhoused Students shown in Table 5 demonstrate the need for the construction of additional school facilities and/or expansion of existing school facilities.

In addition to the construction and/or expansion of school facilities needed to accommodate Projected Unhoused Students, capital improvement projects are necessary for the long-term use and adequate housing of student enrollment at the School District's existing facilities, in order to maintain and achieve an adopted level of service. Government Code Section 66001(g) provides that School Fees shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development on which the fee is imposed, in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service consistent with the general plan.

These needs include the replacement of aged portable classrooms that are at or near the end of their useful life, presently relied upon to house a substantial portion of the Middle School student population

The estimated facilities costs were determined using the actual estimated construction and project costs of a comparable new school facility designed and budgeted for construction in a neighboring school district, providing a baseline grounded in a real project rather than generalized construction cost data. Specifically, K&G Public Finance relied on the project budget prepared for a new school within the Panama-Buena Vista Union School District, an adjacent district whose boundaries interleave with those of the School District throughout the same area of southwest Bakersfield, which provides a reasonable and geographically proximate basis for estimating the School District's facilities costs. On this basis, the total estimated facilities need is \$80,233,650.

The baseline costs are stated in 2024 dollars, as carried from the School District's prior analysis, and have not been escalated to current dollars. Because construction costs have generally increased since that time, the unadjusted baseline yields a conservative

estimate of the School District's facilities costs.

Consistent with Government Code Section 66001(g), the School Fees may recover only the portion of these costs attributable to the increased demand for school facilities generated by new residential development, and not the portion attributable to existing deficiencies.

Revenues from the imposition of the applicable School Fees are intended to fund, in part, the estimated costs of constructing new classroom facilities and undertaking the capital improvement projects required to accommodate Projected Student Enrollment.

2. Estimated Cost Per Seat/Student

3. The estimated facilities costs were determined using the actual estimated construction and project costs of a comparable new school facility designed and budgeted for construction in a neighboring school district, providing a baseline grounded in a real project rather than generalized construction cost data. Specifically, K&G Public Finance relied on the project budget prepared for a new TK-8 school constructed within the Panama-Buena Vista Union School District, an adjacent district whose boundaries interleave with those of the School District throughout the same area of southwest Bakersfield, which provides a reasonable and geographically proximate basis for estimating the School District's facilities costs. On this basis, the total estimated facilities need is \$80,233,650. The resulting Total Facilities Cost Impact per Seat/Student is \$72,675 at the Elementary School level and \$92,056 at the Middle School level, as shown in Table 6.).

TABLE 6
Total Facilities Cost Impact Per Seat/Student

School Level	Facilities Cost Impact per Seat/Student
Elementary School	\$72,675
Middle School	\$92,056

SECTION III. PROJECTED IMPACT OF RESIDENTIAL DEVELOPMENT

The following sections present the school facility impact analysis for new residential development and provide step-by-step calculations of the estimated per residential square foot cost impact.

To determine the school facilities cost impact per square foot of residential development, first the Facilities Cost Impact per Seat/Student determined in Table 6 is multiplied by the Projected Unhoused Students as shown in Table 5 for each school level. The result of this computation is shown in Table 7 and reflects the estimated school facilities cost impact to house Projected Unhoused Students.

TABLE 7
Total Facilities Cost Impact

School Level	Facilities Cost Impact per Seat/Student	Projected Unhoused Students	Facilities Cost Impact Attributable to [Unmitigated] Projected Units
Elementary School	\$72,675	565	\$41,061,375
Middle School	\$92,056	267	\$24,578,952
Total			\$65,640,327

The total school facilities impact shown in Table 7 above was then divided by the number of Projected Units shown in Table 2 to determine the school facilities cost per residential unit. The cost per residential unit is shown in Table 8.

TABLE 8
School Facilities Cost per Residential Unit

Total Facilities Cost Impact	Projected Units	Facilities Cost Impact per Residential Unit
\$65,640,327	1,620	\$40,519

The school facilities cost impact per residential square foot is calculated by dividing the school facilities cost per residential unit determined in Table 8 by the weighted average square footage of each residential unit type. This calculation is shown in Table 9. The weighted average square footage square footage of the Projected Units is estimated based on square footage information from recent development projects constructed within the School District and in the City of Bakersfield and Unincorporated County of Kern.

TABLE 9
School Facilities Cost per Residential Square Foot

Facilities Cost Impact per Residential Unit	Weighted Average Square Footage	Facilities Cost per Residential Square Foot
\$40,519	2,150	\$18.85

The school facilities impact per residential square foot determined in Table 9 is greater than the School District's share of the current maximum authorized residential School Fees of \$18.85 per

square foot; therefore, the School District is justified in levying up to but not exceeding the maximum authorized amount for residential construction and reconstruction.

SECTION IV. COMMERCIAL/INDUSTRIAL SCHOOL IMPACT ANALYSIS

The following section presents the school facilities impact analysis for new commercial/industrial development and provides a step-by-step calculation of the estimated per commercial/industrial square foot cost impacts.

A. EMPLOYEE GENERATION

In the course of making the nexus findings to justify School Fees levied on commercial/industrial development, Education Code Section 17621(e)(1)(B) requires that the Study determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the School District. As mentioned in the Executive Summary, for purposes of making such determination this code section further sets out that the employee generation estimates be based on the applicable estimates set forth in the Traffic Study published by SANDAG.

The employee generation estimates per 1,000 square feet of development derived from the Traffic Study are listed by commercial/industrial land use category in Table 10. The land use categories listed are based on those categories described in the Traffic Study and include all land uses recommended by the provisions of Education Code Section 17621(e)(1)(B).

TABLE 10
Employee Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Average Square Footage per Employee	Employees Per 1,000 Square Feet
Banks	354	2.8253
Community Shopping Center	652	1.5348
Neighborhood Shopping Center	357	2.7985
Industrial Business Parks	284	3.5156
Industrial Parks/Warehousing/Manufacturing	742	1.3473
Rental Self-Storage	15,541	0.0643
Research & Development	329	3.0408
Hospitality (Lodging)	883	1.1325
Commercial Offices (Standard)	209	4.7897
Commercial Offices (Large High Rise)	220	4.5442
Corporate Offices	372	2.6848
Medical Offices	234	4.2654

Source: San Diego Traffic Generator Study, January 1990 Edition; SANDAG.

B. RESIDENTIAL IMPACT

1. Households

To evaluate the impact of commercial/industrial development on School District facilities, the employee generation estimates listed in Table 10 were first used to determine the impact of commercial/industrial development on a per household basis. Based on information derived from U.S. Census Bureau data³, there are approximately 1.79 employed persons per household on average for households located within the School District. Dividing the employee generation estimates listed in Table 10 by 1.79 results in the estimated number of households per 1,000 square feet of commercial/industrial development ("Total Household Impact").

The Total Household Impact determined in the preceding paragraph takes into consideration all employees generated from commercial/industrial development. Since some of those employees will live outside the School District and will therefore have no impact on the School District, the figures are adjusted to reflect only those households within the School District occupied by employees generated from commercial/industrial development built within the School District. Based on information derived from U.S. Census Bureau data⁴, it is estimated that approximately 66.60 percent (66.60%) of employees both live and work within the School District. Multiplying the Total Household Impact by 66.60 percent (66.60%) results in the households within the School District impacted per 1,000 square feet commercial/industrial development. The results of these computations are shown in Table 11.

TABLE 11
Impact of Commercial/Industrial Development on Households within the School District

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.
Banks	1.0512
Community Shopping Center	0.5710
Neighborhood Shopping Center	1.0412
Industrial Business Parks	1.3080
Industrial Parks/Warehousing/Manufacturing	0.5013
Rental Self-Storage	0.0239
Research & Development	1.1314
Hospitality(Lodging)	0.4214
Commercial Offices (Standard)	1.7821
Commercial Offices (Large High Rise)	1.6907
Corporate Offices	0.9989
Medical Offices	1.5870

³ 2024 American Community Survey 5-Year Estimates; DP04-Selected Housing; DP03-Economic Characteristics (Civilian Employed).

⁴ 2024 American Community Survey 5-Year Estimates; S0801-Commuting Characteristics (Work in place of residence).

2. Household Student Generation

The student generation impacts per 1,000 square feet of commercial/industrial development were calculated by multiplying the household impacts shown in Table 11 by blended student generation rates determined for each school level. The result of this calculation is shown in Table 12. The determination of blended student generation rates is shown and described in Appendix "C" of this Study.

TABLE 12
Student Generation per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Student Generation	Middle School Student Generation	Total Student Generation
Banks	0.3664	0.1734	0.5398
Community Shopping Center	0.1991	0.0942	0.2933
Neighborhood Shopping Center	0.3630	0.1718	0.5348
Industrial Business Parks	0.4560	0.2158	0.6718
Industrial Parks/Warehousing/ Manufacturing	0.1747	0.0827	0.2574
Rental Self-Storage	0.0083	0.0039	0.0122
Research & Development	0.3944	0.1867	0.5811
Hospitality (Lodging)	0.1469	0.0695	0.2164
Commercial Offices (Standard)	0.6212	0.2940	0.9152
Commercial Offices (Large High Rise)	0.5894	0.2790	0.8684
Corporate Offices	0.3482	0.1648	0.5130
Medical Offices	0.5532	0.2619	0.8151

C. NET IMPACT PER COMMERCIAL/INDUSTRIAL SQUARE FOOT

1. Cost Impact

To estimate the school facilities costs required to house new students as a result of additional commercial/industrial development, the Facilities Cost Impact per Seat/Student determined in Table 6 is multiplied by the household impacts calculated in Table 12, resulting in the total school facilities cost impact per 1,000 square feet of commercial/industrial development. The total school facilities cost impacts are shown in Table 13 by commercial/industrial development category.

TABLE 13
School Facilities Costs per 1,000 Square Feet of Commercial/Industrial Development

Commercial/Industrial Category	Elementary School Cost Impact	Middle School Cost Impact	Total School Facilities Cost Impact
Banks	\$26,628	\$15,963	\$42,591
Community Shopping Center	\$14,470	\$8,672	\$23,141
Neighborhood Shopping Center	\$26,381	\$15,815	\$42,196
Industrial Business Parks	\$33,140	\$19,866	\$53,005
Industrial Parks/ Warehousing/Manufacturing	\$12,696	\$7,613	\$20,309
Rental Self-Storage	\$603	\$359	\$962
Research & Development	\$28,663	\$17,187	\$45,850
Hospitality (Lodging)	\$10,676	\$6,398	\$17,074
Commercial Offices (Standard)	\$45,146	\$27,064	\$72,210
Commercial Offices (Large High Rise)	\$42,835	\$25,684	\$68,518
Corporate Offices	\$25,305	\$15,171	\$40,476
Medical Offices	\$40,204	\$24,109	\$64,313

2. Residential Fee Offsets

The total cost impacts determined in Table 13 represent the amounts required to fully mitigate the impact on school facilities, as a result of new commercial/industrial development within the School District. As a result of new commercial/industrial development, many employees will commute from areas outside of the School District boundaries or will reside in existing homes, from which no mitigation will be received from the housing in which they reside. However, new commercial/industrial development, and thereby new employee generation, will also increase the need for new residential development to house those employees living in the School District. Applicable Residential School Fees adopted by the School District under applicable law will also be imposed by the School District on such new residential development. To prevent new commercial/industrial development from paying the portion of impact that is mitigated by the Applicable Residential School Fees, this amount has been calculated and deducted from the school facilities impact costs calculated in Table 13.

The residential fee offsets are first calculated by using the Applicable Residential School Fee of \$3.50 per square foot and multiplying that amount by the weighted average square footage of a residential unit in the School District, which is 2,150 square feet. This calculation provides the average residential revenues from a residential unit of \$7,525 ($\$3.50 \times 2,150$). The average residential revenues from a residential unit multiplied by the Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 11, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development ("Residential Fee Offset"). This computation is shown in Table 14.

TABLE 14
Residential Fee Offsets

Commercial/Industrial Category	School District Households per 1,000 Square Feet Com./Ind.	Residential Fee Offset per 1,000 Square Feet Com./Ind.
Banks	1.0512	\$7,910
Community Shopping Center	0.5710	\$4,297
Neighborhood Shopping Center	1.0412	\$7,835
Industrial Business Parks	1.3080	\$9,843
Industrial Parks/ Warehousing/Manufacturing	0.5013	\$3,772
Rental Self-Storage	0.0239	\$180
Research & Development	1.1314	\$8,514
Hospitality (Lodging)	0.4214	\$3,171
Commercial Offices (Standard)	1.7821	\$13,410
Commercial Offices (Large High Rise)	1.6907	\$12,723
Corporate Offices	0.9989	\$7,517
Medical Offices	1.5870	\$11,942

3. Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 14 from the total school facilities costs listed in Table 13 results in the net school facilities costs per 1,000 square feet of commercial/industrial development ("Net School Facilities Costs"). The Net School Facilities Costs are listed in Table 15.

TABLE 15
Net School Facilities Costs Per 1,000 Square Feet Commercial/Industrial Development

Commercial/Industrial Category	Total School Facilities Cost Impact	Residential Fee Offset	Net School Facilities Cost Impact
Banks	\$42,591	\$7,910	\$34,680
Community Shopping Center	\$23,141	\$4,297	\$18,844
Neighborhood Shopping Center	\$42,196	\$7,835	\$34,361
Industrial Business Parks	\$53,005	\$9,843	\$43,162
Industrial Parks/ Warehousing/Manufacturing	\$20,309	\$3,772	\$16,537
Rental Self-Storage	\$962	\$180	\$782
Research & Development	\$45,850	\$8,514	\$37,336
Hospitality (Lodging)	\$17,074	\$3,171	\$13,903
Commercial Offices (Standard)	\$72,210	\$13,410	\$58,800
Commercial Offices (Large High Rise)	\$68,518	\$12,723	\$55,795
Corporate Offices	\$40,476	\$7,517	\$32,959
Medical Offices	\$64,313	\$11,942	\$52,371

The Net School Facilities Cost Impacts determined in Table 15 were then divided by 1,000⁵ to provide the cost impact on a square foot basis. These cost impacts are listed in Table 16.

⁵ The Employee Generation Rates derived from the SANDAG Traffic Study are estimated per 1,000 square feet of development.

TABLE 16
Net School Facilities Cost Impacts Per Square Foot of Commercial/Industrial Development

Commercial/Industrial Category	Net School Facilities Cost Impacts per Square Foot
Banks	\$34.68
Community Shopping Center	\$18.84
Neighborhood Shopping Center	\$34.36
Industrial Business Parks	\$43.16
Industrial Parks/ Warehousing/Manufacturing	\$16.54
Rental Self-Storage	\$0.78
Research & Development	\$37.34
Hospitality (Lodging)	\$13.90
Commercial Offices (Standard)	\$58.80
Commercial Offices (Large High Rise)	\$55.80
Corporate Offices	\$32.96
Medical Offices	\$52.37

The net school facilities cost impacts per commercial/industrial square shown in Table 18 are equal to or exceed the maximum authorized statutory school fee for commercial/industrial development of \$0.57 per square foot. Therefore, the School District is justified in levying school fees on commercial/industrial development in an amount up to but not exceeding the maximum authorized statutory fee, or the net cost impacts determined for the categories of Rental Self-Storage.

D. COMMERCIAL/INDUSTRIAL DEVELOPMENT NOT IN PRESCRIBED CATEGORIES

In cases where new commercial/industrial development does not fit within the prescribed categories shown in Table 10, the School District shall evaluate such development on a case-by-case basis to determine if the imposition of the School Fees on the development meets the nexus requirements set forth under Government Code Section 66000 et seq. The School District may levy School Fees on such development in an amount up to but not exceeding the cost per square foot impact determined through such evaluation.

E. AGE-RESTRICTED (SENIOR) HOUSING

The School District must exercise discretion in determining whether a particular project qualifies as “senior citizen housing” for the purpose of imposing developer fees. (See *California Ranch Homes Development Co. v. San Jacinto Unified School Dist.* (1993) 17 Cal.App.4th 573, 580–581.) The School District acknowledges Section 65995.1 and will levy its share of School Fees on qualifying senior citizen housing projects at the current commercial/industrial rate of \$0.57 per square foot as justified herein. The School District will require proof that such senior units are indeed restricted to seniors (i.e. a copy of the recorded Covenants, Conditions, and Restrictions (“CC&Rs”) or deed(s)) and reserves the

right to revoke a Certificate of Compliance and/or require payment of difference of the amount per square foot paid to the then current amount of School Fees being levied on residential development per square foot should such CC&Rs or deed(s) be modified to allow students to reside in such the housing units. If there is any uncertainty as to whether a project qualifies as senior citizen housing or will, in fact, remain senior citizen housing beyond initial approval, the School District may wish to seek cooperation from the developer as a condition of levying the commercial/industrial School Fee rate. Such cooperation could take the form of an agreement by the developer to include a restriction in the recorded CC&Rs conditioning subsequent changes in residency requirements on the owner's payment of applicable developer fees, and to notify the School District of changes in residency requirements and/or to provide current residency data upon School District's request.

SECTION V. REDEVELOPMENT

Government Code Section 66001, subdivision (a)(3) and (4) requires that a school district, in imposing school-impact fees, establish a reasonable relationship between the fee's use, the need for the public facility and the type of development project on which the fee is imposed. This section addresses and sets forth general policy when considering the levy of school fees on new construction resulting from redevelopment projects within the School District.

Redevelopment means voluntarily demolishing existing residential, commercial, and/or industrial structures and subsequently replacing them with new construction ("Redevelopment"). The School District is aware of Redevelopment projects completed within the School District boundaries and anticipates similar Redevelopment projects may be completed in the next ten (10) years and beyond. School fees authorized pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq. shall be levied by the School District on new construction resulting from Redevelopment projects, if there is a nexus between the School Fees being imposed and the impact of new construction on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the School District shall review, evaluate and determine on a case-by-case basis, the additional impact of the proposed new development by comparing the projected square footage, student generation and cost impacts of the proposed new units and the pre-existing residential, commercial and/or industrial development. Such analysis shall utilize the student generation rates identified in Table 3 of this Study, as applicable.

Redevelopment projects featuring a transition in commercial/industrial categorical classification (e.g. a project redeveloping a Hospitality (lodging) into Commercial office (standard) space) should be assessed based on the Applicable School Fee for the new commercial/industrial category multiplied by the total assessable space of the new commercial/industrial project in the case of a complete site redevelopment. In the case where there is a partial redevelopment, or an addition to an existing development, the Applicable School Fee should be calculated on a basis of the marginal assessable space increase multiplied by the maximum Applicable School Fee for the assessable space.

As explained in this Study, residential and commercial fee rates are intended to address different impacts of development on student generation rate and are therefore calculated using different methodology, as further provided by statutes. Therefore, reconstruction or redevelopment from one development category (e.g., commercial) to another development category (e.g., residential) is considered a new construction project and the appropriate fee rate for that development category would be charged without any credit on the prior project of a different development category.

SECTION VI. GOVERNMENT CODE SECTION 66000

Government Code Sections 66000 *et seq.* were enacted by State Legislature in 1987. In any action establishing, increasing, or imposing a fee as a condition of approval of a development project, such as the Applicable School Fees described herein, these Government Code sections require the public agency to satisfy the following requirements:

1. Determine the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
4. Determine that there is a reasonable relationship between the need for the public facilities and the type of development project on which the fee is imposed;
5. Determine that there is a reasonable relationship between the amount of the fee and the cost, or portion of the cost of the public facility attributable to the development on which the fee is imposed; and
6. Provide an annual accounting of any portion of the fee remaining unspent or held for projects for more than five (5) years after collection.

The information set forth herein, including the information contained in the Appendices attached hereto, provide factual evidence establishing a nexus between the type of development projected to be built within the School District and the amount of Applicable School Fees levied upon such development based on the need for such Applicable School Fees. The determinations made in this Study meet the requirements of Government Code Section 66000. The findings are summarized as follows:

Purpose of the School Fee

The Board of the School District will levy and collect school fees on new residential and commercial/industrial development to obtain funds for the construction and/or reconstruction of school facilities to accommodate students generated as a result of such development. In accordance with Education Code Section 17620, "construction or reconstruction of school facilities" **does not** include any item of expenditure for any of the following:

- i. Regular maintenance or routine repair of school buildings and facilities;
- ii. Inspection, sampling, analysis, encapsulation or removal of asbestos-containing material, except where incidental to school facilities construction or reconstruction for which the expenditure of fees or other consideration collected pursuant to Education Code Section 17620 is not prohibited; and,
- iii. Deferred maintenance as described in Education Code Section 17582.

Identify the Use of the School Fee

The School District has determined that revenues collected from Applicable School Fees imposed on residential and commercial/industrial developments will be used for the following purposes:

- i. Construction, reconstruction and/or refurbishment of school facilities required to accommodate students generated by new residential and commercial/industrial development in areas of the School District where school facilities are needed;
- ii. Construction, reconstruction and/or refurbishment of administrative and operations facilities required in response to new student growth from new development;
- iii. Acquisition or lease of property for unhoused students generated from new development;
- iv. Purchase or lease of interim and/or temporary school facilities in order to accommodate student capacity demands or to house students during any construction, reconstruction, or refurbishment of school facilities;
- v. Costs associated with the administration, collection, and justification for the Applicable School Fees;
- vi. Provide local funding that may be required if the School District applies for State funding through SB 50; and
- vii. . Other purposes as may be identified by the School District, and which purposes will be re-examined, as appropriate.

Relationship between the Use of the Fee, the Need for School Facilities and the Type of Development on which the Fee is Imposed

As determined in the preceding sections, adequate school facilities do not exist to accommodate students generated from new residential and commercial/industrial development in the areas of the School District where new development is anticipated. The fees imposed on such new development will be used to finance the acquisition of property and the construction and/or reconstruction of school facilities required to accommodate student enrollment growth generated by new residential and commercial/industrial development.

Determination of the Relationship between the Fee Amount and the School Facilities Costs Attributable to Type of Development on which the Fee is Imposed

The imposition of the Applicable Residential School Fee of \$3.50 per square foot of residential development is justified as the fee is equal to or below the per square foot cost impacts to provide adequate school facilities required as a result of such new residential development.

Similarly, the imposition of the Applicable Com/Ind. School Fees of \$0.57 per square foot of commercial/industrial development is justified as the fee is equal to or below the estimated per square foot net cost impact to provide adequate school facilities required as a result of such new commercial/industrial development.

Accounting Procedures for the Fees

The School District will deposit, invest, and expend the school fees imposed and collected on residential and commercial/industrial development in accordance with the provision of Government Code Section 66006.

APPENDIX A

COMMERCIAL/INDUSTRIAL DEVELOPMENT DESCRIPTIONS

Banks	Include small branch offices to regional offices used for banking. Properties under this category allow customers to conduct banking on-site.
Community Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Community Shopping Centers have a total building square footage of 100,000 and more square feet of gross floor area
Neighborhood Shopping Center	Shopping centers which sell merchandise and services to consumers. Include grocery stores, restaurants, retail centers, automotive sales. Neighborhood Shopping Centers have a total building square footage of less than 100,000 square feet of gross floor area.
Industrial Business Parks	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with 15% or more of the total area designated for commercial use.
Industrial Parks/ Warehousing/Manufacturing	Include any combination of facilities engaged in manufacturing/assembly, warehousing, and/or storage with limited or no commercial use (less than 15% of the total area designated for commercial use).
Rental Self-Storage	Include warehouse developments which rent small storage vaults and often termed "mini-storage".
Research & Development	Include scientific research and development laboratories, office and/or their supporting facilities.
Hospitality (Lodging)	Include establishments which provide lodging to the general public. Lodging types include hotels, motels, resort hotels and inns. The maximum term of occupancy for establishment within this category shall not exceed 30 days.
Commercial Offices (Standard) ¹	Include general office space occupying less than 100,000 square feet with multiple tenants.
Commercial Offices (Large High Rise) ¹	Include general office space occupying 100,000 square feet and greater with multiple tenants.
Corporate Offices	An office or office building with a single tenant.
Medical Offices	Include medical offices that serve a wide range of medical needs and may include a pharmacy. Medical offices are generally operated by one or more physicians.

¹ Office space used for activities described under banks, research and development, or medical offices should be classified under those categories.

APPENDIX B FACILITIES CAPACITY UPDATE

Classroom Inventory/Building Capacity

Site Name	Portable Classrooms	Permanent Classrooms	Total Classrooms	Special Use Classrooms	General Education Classrooms
Elementary School (TK-5)					
Donald E. Suburu	25	11	36	5	31
Lakeside ^[1]	0	22	22	0	22
Elementary School Totals	25	33	58	5	53
Middle School (6-8)					
Lakeside ^[1]	9	0	9	0	9
Middle School (6-8) Totals	9	0	9	0	9
Total (TK-8)	34	33	67	5	62
[1] Lakeside is a TK-8 configuration where students are all housed on one campus.					

Classroom Inventory

Description	General Education		Special Education	Total
	TK-6	7-8		
I. Total Classroom Inventory	53	9	5	67
II. Permanent Classrooms				33
III. Portable Classrooms				34
IV. 25% of Permanent Classrooms				8
V. Adjustment (III. Minus IV.)	19	7	0	26
IV. Eligible Classrooms (I. minus V.)	34	2	5	41
Loading Factor per Classroom ¹	x25	x27	x13	N/A
Building Capacity	850	54	65	969

1. Per Education Code Section 17071.10, school capacities are determined based on loading factors of 25 students per classroom for grades kindergarten through 6 and 27 students per classroom for grades 7 and 8. Also per OPSC, capacity is loaded at 13 students per classroom for special day classes and 25 students per classroom for non-instructional classrooms.

Building Capacity by School Level

Description	TK-6	7-8	Total
General Education	850	54	904
Proration of Special Education	65	0	65
Total	915	54	969

APPENDIX C ENROLLMENT SUMMARY

School Name/Program	Elementary						Middle			Other- SDC	Grand Total
	TK/K	1	2	3	4	5	6	7	8		
Lakeside School	94	62	68	56	70	68	216	194	199	0	1,027
Subaru School	205	137	119	127	138	143	0	0	0	0	869
Grand Total	299	199	187	183	208	211	216	194	199	0	1,896
Total By School Level	1,287						609			0	1,896

Source: School District; October 2025.

APPENDIX D STUDENT GENERATION RATES

Student Generation Rates (“SGRs”) used in this Study are based on student enrollment address information from the School District, as of October 2025.

The student enrollment address information was matched to the address (situs) information from the property characteristic/GIS data. The number of students matched was then queried by school level and residential category. Students could not be matched if they were inter-district or if they did not have a valid physical address (e.g. only P.O. Box was listed). Mobile homes are not considered in the SGR determination, and therefore have been omitted. The determination of the SGRs is summarized in Tables D-1 through D-4.

**TABLE D-1
Student Generation Rates**

School Level	SFD Units	MF Units
Elementary School (TK-6)	0.3486	0.2500
Middle School (7-8)	0.1650	0.0930
Total	0.5136	0.3430

The student generation rates for each residential category listed in Table D-1 were blended into a single student generation rate for each school level based on the percentage allocation of Projected Units. The percentage allocations are shown in Table D-2.

**TABLE D-2
Single Family Detached (SFD) Student Generation Rates**

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School (TK-6)	1,230	3,528	0.3486
Middle School (7-8)	582	3,528	0.1650
Total	1,812	NA	0.5136

**TABLE D-3
Multi-Family (MF) Student Generation Rates**

School Level	No. of Students Matched	Total Units ¹	Student Generation Rate
Elementary School (TK-6)	43	172	0.2500
Middle School (7-8)	16	172	0.0930
Total	59	NA	0.3430

¹ Obtained from the U.S. Census Bureau’s 2024 American Community Survey 5-Year Estimates

TABLE D-4
Allocation of Net Projected Units by Residential Category

Residential Category	Net Projected Units	Percentage Allocation
SFD	1,620	100.00%
MF	0	0.00%
Total	1,620	100.00%

The Blended Student Generation Rates were determined by applying the percentage allocations, in Table C-4 by the Student Generation Rates shown in Table C-1, the results of which are shown in Table C-5.

TABLE D-5
Blended Student Generation Rates

School Level	Blended Student Generation Rate
Elementary School (TK-6)	0.3486
Middle School (7-8)	0.1650
Total	0.5136

**BEFORE THE GOVERNING BOARD OF THE
LAKESIDE UNION ELEMENTARY SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING
APPROPRIATIONS LIMIT UNDER
GOVERNMENT CODE §§7900, ET SEQ.**

)
)
)
)

Resolution No. 09082026C

Recitals

1. Government Code §§7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as **\$22,163,133.74** an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is **\$21,016,921.29**.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * *

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Lakeside Union Elementary School District of Kern County, California, at an official and public meeting thereof held on September 8, 2026, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED:_____.

GOVERNING BOARD OF THE
LAKESIDE UNION ELEMENTARY SCHOOL
DISTRICT

By:_____

Title: Board President

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

15 63552 0000000
Form CA
G8AY6R5ZYU(2025-26)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filling your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.82%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$21,016,921.29
	Appropriations Subject to Limit	\$21,016,921.29
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.05%
	Fixed-with-carry-forward Indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Marlene Ortiz

Title: Fiscal Analyst

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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For School District:

Ty Bryson
Name
Superintendent
Title
661-836-6658
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tbryson@lakeside.org
E-mail Address

DescriptionResource CodesObject Codes			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LFFF Sources		8010-8099	23,115,978.23	0.00	23,115,978.23	24,074,265.00	0.00	24,074,265.00	4.1%
2) Federal Revenue		8100-8299	0.00	1,155,810.10	1,155,810.10	0.00	993,805.00	993,805.00	-14.0%
3) Other State Revenue		8300-8599	559,934.04	3,810,862.51	4,370,796.55	546,908.00	4,421,784.00	4,968,692.00	13.7%
4) Other Local Revenue		8600-8799	489,880.89	1,814,881.32	2,104,842.21	215,000.00	2,100,504.00	2,315,504.00	10.0%
5) TOTAL, REVENUES			24,165,893.16	6,681,533.93	30,747,127.09	24,836,173.00	7,516,093.00	32,352,266.00	5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,251,389.14	1,204,872.15	8,456,261.29	8,382,185.00	1,191,263.00	9,573,448.00	13.2%
2) Classified Salaries		2000-2999	2,215,871.04	1,242,940.91	3,458,811.95	2,617,007.00	812,513.00	3,429,520.00	-8.8%
3) Employee Benefits		3000-3999	5,024,364.80	851,504.38	5,875,869.18	5,692,233.00	1,687,123.00	7,339,356.00	24.9%
4) Books and Supplies		4000-4999	242,843.94	1,380,391.78	1,623,035.70	861,729.00	727,581.00	1,589,310.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	2,107,514.54	1,838,298.09	3,745,810.63	1,792,677.00	2,540,068.00	4,332,733.00	15.7%
6) Capital Outlay		6000-6999	42,875.02	64,314.04	107,189.06	600,000.00	771,200.00	1,271,200.00	1,085.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	7,585.00	3,818,154.35	3,825,739.35	0.00	3,882,456.00	3,882,456.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(152,901.73)	152,901.73	0.00	(185,372.00)	174,172.00	(11,200.00)	New
9) TOTAL, EXPENDITURES			18,738,342.55	10,333,375.41	27,072,717.96	18,820,459.00	11,565,164.00	31,208,623.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B9)			7,428,260.81	(3,751,841.48)	3,674,409.13	5,215,714.00	(4,070,071.00)	1,145,643.00	-68.8%
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	(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,115,744.22	560,664.91	3,674,409.13	1,086,648.00	58,995.00	1,145,643.00	-68.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,213,305.93	2,828,334.90	9,039,640.83	9,460,313.15	3,386,999.81	12,847,312.96	42.1%
b) Audit Adjustments		9793	133,263.00	0.00	133,263.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,346,568.93	2,828,334.90	9,172,903.83	9,460,313.15	3,386,999.81	12,847,312.96	40.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,346,568.93	2,828,334.90	9,172,903.83	9,460,313.15	3,386,999.81	12,847,312.96	40.1%
2) Ending Balance, June 30 (E + F1e)			9,460,313.15	3,386,999.81	12,847,312.96	10,546,961.15	3,445,994.81	13,992,955.96	8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	3,386,999.81	3,386,999.81	0.00	3,445,994.81	3,445,994.81	1.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9760	9,267,817.27	0.00	9,267,817.27	10,408,296.27	0.00	10,408,296.27	12.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9785	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	191,695.88	0.00	191,695.88	138,664.88	0.00	138,664.88	-27.7%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	12,682,788.61	2,338,221.45	15,021,010.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	133,263.00	0.00	133,263.00				
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) With Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9160	0.00	0.00	0.00				
3) Accounts Receivable		9200	241,557.56	0.00	241,557.56				
4) Due from Grantor Government		9290	28,465.00	1,382,438.51	1,410,903.51				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2026-28 Unaudited 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			13,087,074.17	3,720,859.96	16,807,934.13				
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		9600	1,207,010.81	329,687.15	1,536,697.96				
2) Due to Grantor Governments		9690	2,217,736.00	3,973.00	2,221,709.00				
3) Due to Other Funds		9610	413.31	0.00	413.31				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	201,600.90	0.00	201,600.90				
6) TOTAL, LIABILITIES			3,626,761.02	333,660.15	3,960,421.17				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,480,313.15	3,388,989.81	12,869,312.96				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,057,012.53	0.00	11,057,012.53	15,425,083.00	0.00	15,425,083.00	39.6%
Education Protection Account State Aid - Current Year		8012	8,191,993.00	0.00	8,191,993.00	4,880,905.00	0.00	4,880,905.00	-40.4%
State Aid - Prior Years		8019	260.60	0.00	260.60	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	20,478.06	0.00	20,478.06	20,202.00	0.00	20,202.00	-1.3%
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	3,786,823.76	0.00	3,786,823.76	3,645,943.00	0.00	3,645,943.00	-3.7%
Unsecured Roll Taxes		8042	375,003.30	0.00	375,003.30	391,859.00	0.00	391,859.00	4.6%
Prior Years' Taxes		8043	248.53	0.00	248.53	120,820.00	0.00	120,820.00	48,908.2%
Supplemental Taxes		8044	69,267.00	0.00	69,267.00	68,648.00	0.00	68,648.00	-1.0%
Education Revenue Augmentation Fund (ERAF)		8046	(370,894.12)	0.00	(370,894.12)	(487,195.00)	0.00	(487,195.00)	25.0%
Community Redevelopment Funds (SB 617/899/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,792.95	0.00	3,792.95	0.00	0.00	0.00	-100.0%
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			23,133,971.80	0.00	23,133,971.80	24,074,285.00	0.00	24,074,285.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(17,993.37)	0.00	(17,993.37)	0.00	0.00	0.00	-100.0%
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			23,115,978.23	0.00	23,115,978.23	24,074,285.00	0.00	24,074,285.00	4.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	378,247.00	378,247.00	0.00	378,163.00	378,163.00	0.0%
Special Education Discretionary Grants		8182	0.00	21,935.00	21,935.00	0.00	0.00	0.00	-100.0%
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		840,202.48	840,202.48		468,362.00	468,362.00	-27.2%
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		31,043.82	31,043.82		62,245.00	62,245.00	100.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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		4,092.00	4,092.00		12,134.00	12,134.00	196.5%
Title III, English Learner Program	4203	8290		41,861.00	41,861.00		40,167.00	40,167.00	-4.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4128, 4127, 6830	8290		36,429.00	36,429.00		34,734.00	34,734.00	-9.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,155,810.10	1,155,810.10	0.00	993,805.00	993,805.00	-14.0%
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		57,130.00	57,130.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	6550		61,065.00	0.00	61,065.00	66,990.00	0.00	66,990.00	9.7%
Lottery - Unrestricted and Instructional Materials		6560	332,230.64	163,058.51	495,289.05	314,928.00	135,916.00	450,844.00	-7.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,381,476.00	2,381,476.00		2,381,476.00	2,381,476.00	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, 6680, 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		310,632.00	310,632.00		310,629.00	310,629.00	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	166,638.60	908,566.00	1,075,204.60	165,000.00	1,593,763.00	1,758,763.00	63.6%
TOTAL, OTHER STATE REVENUE			569,934.04	3,510,862.51	4,370,796.55	649,908.00	4,421,784.00	4,988,692.00	13.7%
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	443,140.70	0.00	443,140.70	165,000.00	0.00	165,000.00	-62.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	46,540.19	118,851.32	165,391.51	50,000.00	0.00	50,000.00	-69.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,496,010.00	1,496,010.00		2,100,504.00	2,100,504.00	40.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,540.19	118,851.32	165,391.51	50,000.00	0.00	50,000.00	-69.8%
TOTAL, REVENUES			24,165,593.16	6,581,533.93	30,747,127.09	24,836,173.00	7,516,093.00	32,352,266.00	5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,964,568.97	320,802.03	6,285,371.00	6,952,753.00	374,023.00	7,326,776.00	16.6%
Certificated Pupil Support Salaries		1200	284,451.98	875,756.49	1,160,208.47	330,855.00	777,240.00	1,108,095.00	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,002,368.19	8,313.63	1,010,681.82	1,098,577.00	40,000.00	1,138,577.00	12.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,251,389.14	1,204,872.15	8,456,261.29	8,382,185.00	1,191,263.00	9,573,448.00	13.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	921,408.80	834,502.60	1,555,911.40	988,123.00	541,882.00	1,530,005.00	-1.7%
Classified Support Salaries		2200	582,281.34	590,956.59	1,173,237.93	1,019,682.00	175,631.00	1,195,313.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	114,388.26	0.00	114,388.26	115,375.00	0.00	115,375.00	0.9%
Clerical, Technical and Office Salaries		2400	390,232.39	234.24	390,466.63	382,652.00	10,000.00	392,652.00	0.6%
Other Classified Salaries		2900	207,560.25	17,247.48	224,807.73	111,175.00	85,000.00	196,175.00	-12.7%
TOTAL, CLASSIFIED SALARIES			2,215,871.04	1,242,940.91	3,458,811.95	2,617,007.00	812,513.00	3,429,520.00	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,332,534.81	209,176.04	1,541,710.65	1,485,903.00	930,483.00	2,416,386.00	56.7%
PERS		3201-3202	633,118.66	224,252.21	857,370.87	854,472.00	268,307.00	1,122,779.00	7.6%
OASDI/Medicare/Alternative		3301-3302	293,028.19	81,914.41	374,942.60	320,119.00	99,020.00	419,139.00	11.8%
Health and Welfare Benefits		3401-3402	2,268,195.69	313,427.33	2,581,623.02	2,588,274.00	358,473.00	2,946,747.00	14.1%
Unemployment Insurance		3501-3502	4,933.30	1,006.84	5,940.14	6,362.00	3,092.00	9,454.00	59.2%
Workers' Compensation		3601-3602	106,386.48	21,727.55	128,114.03	158,896.00	27,748.00	186,644.00	45.7%
OPEB, Allocated		3701-3702	381,555.36	0.00	381,555.36	433,594.00	0.00	433,594.00	13.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,612.31	0.00	4,612.31	4,613.00	0.00	4,613.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,024,364.60	851,504.38	5,875,868.98	5,652,233.00	1,687,123.00	7,339,356.00	24.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	196,506.42	196,506.42	100,000.00	135,916.00	235,916.00	20.1%
Books and Other Reference Materials		4200	477.84	454,334.96	454,812.80	425,104.00	4,574.00	429,678.00	-5.5%
Materials and Supplies		4300	240,415.04	695,101.18	935,516.22	336,625.00	586,891.00	923,516.00	-1.3%
Noncapitalized Equipment		4400	1,751.06	14,449.20	16,200.26	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			242,643.94	1,360,391.76	1,603,035.70	861,729.00	727,381.00	1,589,110.00	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,548.65	5,187.59	7,736.24	8,500.00	110,245.00	118,745.00	1,434.9%
Dues and Memberships		5300	16,335.00	0.00	16,335.00	18,000.00	0.00	18,000.00	10.2%
Insurance		5400 - 5499	275,241.71	0.00	275,241.71	319,030.00	0.00	319,030.00	15.9%
Operations and Housekeeping Services		5500	470,442.64	99,320.85	569,763.49	350,000.00	180,148.00	530,148.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,594.21	0.00	93,594.21	114,796.00	0.00	114,796.00	22.7%
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	1,195,128.75	1,533,787.65	2,728,916.40	922,351.00	2,249,663.00	3,172,014.00	16.2%
Communications		5900	54,223.58	0.00	54,223.58	60,000.00	0.00	60,000.00	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,107,514.54	1,638,296.09	3,745,810.63	1,792,677.00	2,540,056.00	4,332,733.00	15.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

15 63562 0000000
Form 01
G8AY6R5ZYU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited 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		8170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	0.00	0.00	0.00	500,000.00	321,200.00	821,200.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	42,876.02	64,314.04	107,190.06	0.00	450,000.00	450,000.00	319.8%
Equipment Replacement		8600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		8800	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		8700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,876.02	64,314.04	107,190.06	500,000.00	771,200.00	1,271,200.00	1,085.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,585.00	0.00	7,585.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	3,818,164.35	3,818,164.35	0.00	3,882,456.00	3,882,456.00	-3.6%
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		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,585.00	3,818,164.35	3,825,739.35	0.00	3,882,456.00	3,882,456.00	-3.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(182,901.73)	182,901.73	0.00	(174,172.00)	174,172.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(11,200.00)	0.00	(11,200.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(182,901.73)	182,901.73	0.00	(185,372.00)	174,172.00	(11,200.00)	New
TOTAL, EXPENDITURES			16,739,342.55	10,333,376.41	27,072,717.96	19,620,469.00	11,596,164.00	31,208,623.00	15.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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 Unaudited 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		5980	(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
Contributions from Restricted Revenues		5990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%

			2026-26 Unaudited 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) LOFF Sources		8010-8099	23,115,978.23	0.00	23,115,978.23	24,074,265.00	0.00	24,074,265.00	4.1%
2) Federal Revenue		8100-8299	0.00	1,155,810.10	1,155,810.10	0.00	993,805.00	993,805.00	-14.0%
3) Other State Revenue		8300-8599	659,934.04	3,810,862.51	4,370,796.55	548,808.00	4,421,784.00	4,988,682.00	13.7%
4) Other Local Revenue		8600-8799	489,880.69	1,614,881.32	2,104,842.21	215,000.00	2,100,504.00	2,315,504.00	10.0%
5) TOTAL REVENUES			24,165,593.16	6,681,533.83	30,747,127.09	24,836,173.00	7,516,093.00	32,352,266.00	5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,470,418.81	3,604,153.37	14,074,572.18	12,528,350.00	4,099,649.00	16,627,999.00	18.1%
2) Instruction - Related Services	2000-2999		1,680,741.12	9,488.63	1,690,229.65	1,703,164.00	62,206.00	1,765,370.00	11.0%
3) Pupil Services	3000-3999		1,574,212.18	1,528,096.30	3,103,808.48	1,423,065.00	1,897,478.00	3,320,543.00	7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		285,434.85	20,490.45	276,925.10	157,806.00	102,460.00	260,266.00	-5.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,310,806.40	303,603.89	1,614,210.09	1,461,664.00	538,417.00	1,998,081.00	23.8%
8) Plant Services	8000-8999		1,540,343.39	1,047,808.72	2,588,152.11	2,346,411.00	1,205,488.00	3,551,909.00	37.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,818,154.35	3,818,154.35	0.00	3,682,466.00	3,682,466.00	-3.6%
10) TOTAL EXPENDITURES			16,731,757.56	10,333,375.41	27,065,132.96	19,820,459.00	11,586,164.00	31,206,623.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,433,835.61	(3,751,841.48)	3,681,994.13	5,216,714.00	(4,070,071.00)	1,146,643.00	-68.9%
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	(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,312,506.39)	4,312,506.39	0.00	(4,129,066.00)	4,129,066.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			3,121,329.22	560,684.81	3,681,994.13	1,086,848.00	58,955.00	1,145,843.00	-68.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,213,305.93	2,826,334.80	9,039,640.83	9,460,313.15	3,386,998.81	12,847,312.96	42.1%
b) Audit Adjustments		9793	133,263.00	0.00	133,263.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,346,568.93	2,826,334.80	9,172,903.83	9,460,313.15	3,386,998.81	12,847,312.96	40.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,346,568.93	2,826,334.80	9,172,903.83	9,460,313.15	3,386,998.81	12,847,312.96	40.1%
2) Ending Balance, June 30 (E + F1e)			9,467,695.15	3,386,999.81	12,854,694.96	10,546,961.15	3,445,994.81	13,992,955.96	8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	3,386,999.81	3,386,999.81	0.00	3,445,994.81	3,446,994.81	1.7%
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	9,267,617.27	0.00	9,267,617.27	10,408,296.27	0.00	10,408,296.27	12.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	191,695.88	0.00	191,695.88	138,664.88	0.00	138,664.88	-27.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,357,809.55	2,357,809.55
6019	Student Support and Professional Development Discretionary Block Grant	122,715.72	122,715.72
6300	Lottery: Instructional Materials	49,632.64	49,632.64
6331	CA Community Schools Partnership Act - Planning Grant	20,000.00	20,000.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	741,492.00	741,492.00
7810	Low-Performing Students Block Grant	95,149.90	95,149.90
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.76)	0.00	58,995.00
Total, Restricted Balance		3,366,699.81	3,445,994.81

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicaid/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3602	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8819	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		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8853	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.0%
Proceeds from Leases		8872	0.00	0.00	0.0%
Proceeds from SBITAs		8874	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a) 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 Unaudited 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		8800-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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		8960-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 Budget	Percent Difference
1) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music In Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		6100	0.00	0.00	0.0%
Travel and Conferences		6200	0.00	0.00	0.0%
Dues and Memberships		6300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	-0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited 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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	808,356.96	1,095,200.00	35.5%
3) Other State Revenue		8300-8599	700,808.67	650,000.00	-7.3%
4) Other Local Revenue		8600-8799	44,584.39	16,060.00	-64.0%
5) TOTAL, REVENUES			1,553,750.04	1,761,260.00	13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,782.78	73,660.00	80.6%
3) Employee Benefits		3000-3999	37,466.40	65,146.00	73.7%
4) Books and Supplies		4000-4999	893,751.00	910,000.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	5,430.04	100,000.00	1,741.6%
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	11,200.00	New
9) TOTAL, EXPENDITURES			977,460.22	1,159,996.00	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			576,289.82	601,264.00	4.3%
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)			576,289.82	601,264.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,671,486.18	2,257,720.00	35.1%
b) Audit Adjustments		9793	9,944.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,681,430.18	2,257,720.00	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,681,430.18	2,257,720.00	34.3%
2) Ending Balance, June 30 (E + F1e)			2,257,720.00	2,858,974.00	26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,247,776.00	2,849,030.00	26.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,944.00	9,944.00	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	553,136.68		
1) Fair Value Adjustment to Cash In County Treasury		9111	9,944.00		
b) In Banks		9120	2,009.60		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,696,448.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	413.31		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,261,951.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,231.04		
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			4,231.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,257,720.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	808,356.98	1,095,200.00	35.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			808,356.98	1,095,200.00	35.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	700,808.67	850,000.00	-7.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			700,808.67	850,000.00	-7.3%
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	44,584.39	16,050.00	-64.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,584.39	16,050.00	-64.0%
TOTAL, REVENUES			1,553,750.04	1,761,250.00	13.4%
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	40,782.78	73,650.00	80.6%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			40,782.78	73,650.00	80.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,927.85	19,666.00	80.0%
OASDI/Medicaid/Alternative		3301-3302	3,119.91	8,290.00	101.6%
Health and Welfare Benefits		3401-3402	22,989.58	38,100.00	65.7%
Unemployment Insurance		3501-3502	20.37	40.00	98.4%
Workers' Compensation		3601-3602	439.69	1,050.00	138.8%
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			37,496.40	65,146.00	73.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	191.48	10,000.00	5,122.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	893,559.52	900,000.00	0.7%
TOTAL, BOOKS AND SUPPLIES			893,751.00	910,000.00	1.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,430.04	100,000.00	1,741.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,430.04	100,000.00	1,741.8%
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	11,200.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	11,200.00	New
TOTAL, EXPENDITURES			977,460.22	1,159,996.00	18.7%
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 Unaudited Actuals	2025-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8986	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		8990	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 Unaudited Actuals	2025-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	808,356.98	1,095,200.00	35.5%
3) Other State Revenue		8300-8599	700,808.87	660,000.00	-7.3%
4) Other Local Revenue		8600-8799	44,584.39	18,050.00	-64.0%
5) TOTAL, REVENUES			1,553,750.04	1,761,250.00	13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		977,460.22	1,148,796.00	17.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	11,200.00	New
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			977,460.22	1,159,996.00	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			576,289.82	601,254.00	4.3%
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)			576,289.82	601,254.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,671,486.18	2,257,720.00	35.1%
b) Audit Adjustments		9793	9,944.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,681,430.18	2,257,720.00	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,681,430.18	2,257,720.00	34.3%
2) Ending Balance, June 30 (E + F1e)			2,257,720.00	2,858,974.00	26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,247,778.00	2,849,030.00	26.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,944.00	9,944.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,246,633.00	2,846,887.00
5810	Other Restricted Federal	2,143.00	2,143.00
Total, Restricted Balance		2,247,776.00	2,849,030.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	11,156.54	3,885.00	-65.2%
5) TOTAL, REVENUES			11,156.54	3,885.00	-65.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			11,156.54	3,885.00	-65.2%
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)			11,156.54	3,885.00	-65.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,567.86	252,724.40	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,567.86	252,724.40	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,567.86	252,724.40	4.6%
2) Ending Balance, June 30 (E + F1e)			252,724.40	258,609.40	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	252,724.40	258,609.40	1.5%
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	247,116.22		
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 Unaudited Actuals	2025-27 Budget	Percent Difference
1) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,608.18		
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			252,724.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9600	0.00		
2) Due to Grantor Governments		9690	0.00		
3) Due to Other Funds		9810	0.00		
4) Current Loans		9840			
5) Unearned Revenue		9850	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I8 + J2)			252,724.40		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,166.54	3,885.00	-65.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,166.54	3,885.00	-65.2%
TOTAL, REVENUES			11,166.54	3,885.00	-65.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8812	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8885	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	11,166.54	3,885.00	-65.2%
5) TOTAL, REVENUES			11,166.54	3,885.00	-65.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7899	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)			11,166.54	3,885.00	-65.2%
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)			11,166.54	3,885.00	-65.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,567.86	252,724.40	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,567.86	252,724.40	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,567.86	252,724.40	4.6%
2) Ending Balance, June 30 (E + F1e)			252,724.40	256,609.40	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9760	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	252,724.40	256,609.40	1.5%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	450,045.37	350,000.00	-22.2%
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			450,045.37	350,000.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,045.37)	(350,000.00)	-22.2%
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)			(450,045.37)	(350,000.00)	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,748,819.57	2,333,268.20	-15.1%
b) Audit Adjustments		9793	36,494.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,783,313.57	2,333,268.20	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,783,313.57	2,333,268.20	-16.2%
2) Ending Balance, June 30 (E + F1e)			2,333,268.20	1,983,268.20	-15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,333,268.20	1,983,268.20	-15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,296,774.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	36,494.00		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,333,268.20		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,333,268.20		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,534.91	60,000.00	59.9%
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	412,510.48	290,000.00	-29.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			450,045.37	350,000.00	-22.2%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			450,045.37	350,000.00	-22.2%
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					
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 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8851	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8853	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8861	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8871	0.00	0.00	0.0%
Proceeds from Leases		8872	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.0%
Proceeds from SBITAs		8874	0.00	0.00	0.0%
All Other Financing Sources		8879	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		8880	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	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 Unaudited Actuals	2025-27 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		450,045.37	350,000.00	-22.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			450,045.37	350,000.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(450,045.37)	(350,000.00)	-22.2%
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)			(450,045.37)	(350,000.00)	-22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,746,619.57	2,333,268.20	-15.1%
b) Audit Adjustments		9793	36,494.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,783,113.57	2,333,268.20	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,783,113.57	2,333,268.20	-16.2%
2) Ending Balance, June 30 (E + F1e)			2,333,268.20	1,983,268.20	-15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,333,268.20	1,983,268.20	-15.0%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 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	3,346,535.27	2,169,775.00	-35.2%
5) TOTAL, REVENUES			3,346,535.27	2,169,775.00	-35.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,900,977.80	5,300,000.00	-39.8%
6) Capital Outlay		6000-6999	207,566.00	1,000,000.00	381.8%
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			9,008,543.80	6,300,000.00	-30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,661,998.53)	(4,130,225.00)	-27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,661,998.53)	(4,130,225.00)	-27.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,790,475.91	8,307,229.38	-39.8%
b) Audit Adjustments		9793	178,752.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,969,227.91	8,307,229.38	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,969,227.91	8,307,229.38	-40.5%
2) Ending Balance, June 30 (E + F1e)			8,307,229.38	4,177,004.38	-49.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,390,991.00	11,100,786.00	-27.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	(7,063,761.62)	(8,923,761.62)	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	7,346,743.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	178,752.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	133.11		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9160	0.00		
3) Accounts Receivable		9200	791,505.73		
4) Due from Grantor Government		9280	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			8,317,133.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,904.60		
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			9,904.60		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,307,229.38		
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	494,681.61	160,000.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,851,853.68	2,009,775.00	-29.5%
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			3,346,535.27	2,169,775.00	-35.2%
TOTAL, REVENUES			3,346,535.27	2,169,775.00	-35.2%
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 Unaudited Actuals	2025-27 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%
PERB		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	360,752.18	100,000.00	-71.5%
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		5900	8,450,225.62	5,200,000.00	-38.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,800,977.80	5,300,000.00	-39.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	207,556.00	1,000,000.00	381.8%
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			207,556.00	1,000,000.00	381.8%
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			9,008,533.80	6,300,000.00	-30.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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		8968	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 Unaudited 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		8800-8799	3,346,535.27	2,169,775.00	-35.2%
5) TOTAL, REVENUES			3,346,535.27	2,169,775.00	-35.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,939.18	70,000.00	40.2%
8) Plant Services	8000-8999		8,958,594.62	8,230,000.00	-30.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,008,533.80	8,300,000.00	-30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,661,998.53)	(4,130,225.00)	-27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,661,998.53)	(4,130,225.00)	-27.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,790,475.91	8,307,229.38	-39.8%
b) Audit Adjustments		9793	178,752.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,969,227.91	8,307,229.38	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,969,227.91	8,307,229.38	-40.5%
2) Ending Balance, June 30 (E + F1e)			8,307,229.38	4,177,004.38	-49.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,380,991.00	11,100,765.00	-27.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(7,083,761.62)	(6,923,761.62)	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	15,390,991.00	11,100,766.00
Total, Restricted Balance		15,390,991.00	11,100,766.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	125,598.80	45,000.00	-64.2%
5) TOTAL, REVENUES			125,598.80	45,000.00	-64.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			125,598.80	45,000.00	-64.2%
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		8880-8899	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)			125,598.80	45,000.00	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,830.59	326,429.39	-62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,830.59	326,429.39	62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,830.59	326,429.39	62.5%
2) Ending Balance, June 30 (E + F1e)			326,429.39	371,429.39	13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	326,429.39	371,429.39	13.8%
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	266,042.96		
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 Unaudited Actuals	2025-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60,386.43		
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			326,429.39		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			326,429.39		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125,598.80	45,000.00	-64.2%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			125,598.80	45,000.00	-64.2%
TOTAL, REVENUES			125,598.80	45,000.00	-64.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LGFF 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	125,598.80	45,000.00	-84.2%
5) TOTAL, REVENUES			125,598.80	45,000.00	-84.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			125,598.80	45,000.00	-84.2%
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)			125,598.80	45,000.00	-84.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,830.59	326,429.39	62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,830.59	326,429.39	62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,830.59	326,429.39	62.5%
2) Ending Balance, June 30 (E + F1e)			326,429.39	371,429.39	13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	326,429.39	371,429.39	13.8%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 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		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9160	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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		2800	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 Unaudited 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		5800	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		7812	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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 Unaudited 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%
(a) 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 Unaudited 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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2025-26 Unaudited 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)	1,621.12	1,621.12	1,621.12	1,626.78	1,626.78	1,626.78
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)	1,621.12	1,621.12	1,621.12	1,626.78	1,626.78	1,626.78
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	28.55	28.55	28.55	30.74	30.74	30.74
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)	28.55	28.55	28.55	30.74	30.74	30.74
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,649.67	1,649.67	1,649.67	1,657.52	1,657.52	1,657.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	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	5,825,200.00		5,825,200.00			5,825,200.00
Work in Progress		1,003,886.00	1,003,886.00			1,003,886.00
Total capital assets not being depreciated	5,825,200.00	1,003,886.00	6,829,086.00	0.00	0.00	6,829,086.00
Capital assets being depreciated:						
Land Improvements	1,934,532.00	2,037,602.00	3,972,134.00			3,972,134.00
Buildings	5,671,470.00	6,294,255.00	11,965,725.00			11,965,725.00
Equipment	449,512.00	1,822,386.00	2,271,878.00			2,271,878.00
Total capital assets being depreciated	8,055,514.00	10,154,223.00	18,209,737.00	0.00	0.00	18,209,737.00
Accumulated Depreciation for:						
Land Improvements	(2,037,602.00)	(178,417.00)	(2,216,019.00)			(2,216,019.00)
Buildings	(6,294,255.00)	(255,497.00)	(6,549,752.00)			(6,549,752.00)
Equipment	(1,822,386.00)	(75,803.00)	(1,898,189.00)			(1,898,189.00)
Total accumulated depreciation	(10,154,223.00)	(509,717.00)	(10,663,940.00)	0.00	0.00	(10,663,940.00)
Total capital assets being depreciated, net excluding lease and subscription assets	(2,098,709.00)	9,844,506.00	7,645,797.00	0.00	0.00	7,645,797.00
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
Governmental activity capital assets, net	3,726,491.00	10,848,392.00	14,374,883.00	0.00	0.00	14,374,883.00
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

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	27,072,717.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,155,810.10
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	275,925.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	107,190.08
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				383,115.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,533,792.70
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)				1,649.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,478.12
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.)			24,654,568.18	15,400.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			24,654,568.18	15,400.73
B. Required effort (Line A.2 times 90%)			22,189,111.36	13,860.66
C. Current year expenditures (Line I.E and Line II.B)			25,533,792.70	15,478.12
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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	19,097,903.59		19,097,903.59			21,016,921.29
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,595.52		1,595.52			1,649.67
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,649.67		1,649.67	1,657.52		1,657.52
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,649.67			1,657.52
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 08, and 62)						
1. Homeowners' Exemption (Object 8021)	20,476.06		20,476.06	20,202.00		20,202.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,786,823.75		3,786,823.75	3,645,943.00		3,645,943.00
5. Unsecured Roll Taxes (Object 8042)	375,003.30		375,003.30	391,859.00		391,859.00
6. Prior Years' Taxes (Object 8043)	246.53		246.53	120,820.00		120,820.00
7. Supplemental Taxes (Object 8044)	69,267.00		69,267.00	55,648.00		55,648.00

DATA FOR INTEREST CALCULATION

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8680 and 8662)	443,140.70		443,140.70	165,000.00		165,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			19,097,903.59			21,016,921.29
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0339			1.0048
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			21,016,921.29			22,163,133.74
APPROPRIATIONS SUBJECT TO THE LIMIT			3,884,715.47			3,768,277.00
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation			197,960.40			196,902.40
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			18,404,932.10			19,705,487.74
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			18,404,932.10			19,705,487.74
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			325,945.57			120,332.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,210,661.04			3,889,609.41
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			18,078,986.53			
9. Total Appropriations Subject to the Limit			1,272,726.28			
a. Local Revenues (Line D7b)			4,210,661.04			
b. State Subventions (Line D8)			18,078,986.53			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			21,016,921.29			19,585,155.33
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 420,796.12
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,988,590.74

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,022,716.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,929.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	63,826.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,095,471.75
9. Carry-Forward Adjustment (Part IV, Line F)	22,109.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,117,581.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,074,573.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,590,209.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,996,718.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	275,925.10
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	431,863.05
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	137,788.16
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	12,913.80
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,509,829.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	83,800.70
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	22,113,721.50
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.95%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.05%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,095,471.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	160,583.75
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.58%) times Part III, Line B19); zero if negative	22,109.84
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.58%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	22,109.84
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	22,109.84

Approved
Indirect
cost rate: 5.58%
Highest
rate used
in any
program: 5.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,419,513.41	79,208.00	5.58%
01	3010	606,367.48	33,835.00	5.58%
01	4035	29,403.62	1,640.00	5.58%
01	6019	347,005.28	19,362.00	5.58%
01	6266	191,730.21	8,255.48	4.31%
01	6762	104,470.49	5,529.51	5.29%
01	7435	92,662.28	5,071.74	5.47%

Unaudited Actuals
2025-26 Unaudited 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	237,112.88		363,346.31	600,458.99
2. State Lottery Revenue	8560	332,230.54		153,058.51	485,289.05
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)		569,343.22	0.00	516,404.82	1,085,748.04
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	146,083.68		466,572.18	612,655.84
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	231,563.68			231,563.68
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)		377,647.34	0.00	466,572.18	844,219.52
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	191,695.88	0.00	49,832.64	241,528.52
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.

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

15 63552 0000000
Form PCRAF
GSAY6R5ZYU(2025-26)

	Teacher Full-Time Equivalents				Classroom Units		
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupils Transported
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	111,493.09	0.00	1,478,716.56	405,421.45	2,573,656.11	0.00	1,074,078.63
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	79.00	0.00	79.00	79.00	95.00	95.00	679.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4860 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7160 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)	79.00	0.00	79.00	79.00	95.00	95.00	679.00
C. Total Allocation Factors							

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
	1110 Regular Education, K-12	13,644,364.00	5,643,365.64	19,287,729.64	1,377,890.62	20,665,620.46	20,665,620.46
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
	4690 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
	5000-5959 Special Education	2,054,617.58	0.00	2,054,617.58	146,779.24	2,201,396.82	2,201,396.82
	6000 Regional Occupational Cltr/Prg (ROCCIP)	0.00	0.00	0.00	0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services	275,925.10	0.00	275,925.10	19,711.73	295,636.83	295,636.83
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
	Other Costs						
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					14,496.00	14,496.00
Other Funds ---	Other Outgo					3,818,154.35	3,818,154.35
	Adult Education, Child Development, California, Foundation [(Column 3 + CAC, line C5) times CAC, line E]				69,628.50		69,628.50
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	15,974,906.68	5,643,365.64	21,618,272.32	1,614,210.09	3,822,850.35	27,055,122.80

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	13,440,860.28	0.00	0.00	0.00	157,018.24	6,455.47	0.00			0.00	0.00	13,594,354.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	583,662.89	0.00	0.00	0.00	1,460,334.99	0.00	0.00			0.00	0.00	2,054,817.58
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7160	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		275,925.10	0.00	0.00	0.00	275,925.10
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		14,074,573.18	0.00	0.00	0.00	1,617,352.53	6,455.47	0.00	275,925.10	0.00	0.00	0.00	15,974,966.68

* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	1,995,831.10	2,573,656.11	1,074,076.63	5,643,563.84
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4520	Adult Correctional Education	0.00	0.00	0.00	0.00
	4600	Adult Career/Technical Education	0.00	0.00	0.00	0.00
	4750	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
Other Goals	6000	ROO/P	0.00	0.00	0.00	0.00
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8600	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds						
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
Total Allocated Support Costs	--	California (Funds 13 and 61)	1,995,831.10	2,573,656.11	1,074,076.63	5,643,563.84

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7190, Goals 0000-6999 and 9000, Objects 1000-7999)	431,863.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-8999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7500 except 7210, Goal 0000, Objects 1000-7999)	1,160,504.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	21,842.90
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,614,210.09
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	15,674,806.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,643,365.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	21,318,272.32
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	977,480.22
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	977,480.22
D. Total Direct Charged and Allocated Costs (B3 + C5)		22,595,732.74
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (ASPD)		7.14%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9800- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			14,496.00		14,496.00
Other Outgo (Objects 1000 - 7999)				3,818,154.35	3,818,154.35
Total Other Costs	0.00	0.00	14,496.00	3,818,154.35	3,832,650.35



ARCHITECTS PROPOSAL

August 27, 2026

Ty Bryson
Superintendent
Lakeside Union School District
14535 Old River Road
Bakersfield, CA 93311

Re: Architectural/Engineering Services
Proposal for Marquee Sign at Suburu Elementary School

Dear Mr. Bryson:

Thank you for the opportunity to provide this proposal for Architectural/Engineering Services associated with the design of a new school marquee sign at Suburu Elementary School. Based on our understanding of the project requirements, we have prepared the following scope of services and associated compensation.

Project Scope

The project consists of the design of a new **School Monument Digital Display Sign** at Suburu Elementary School. The work shall include architectural design and coordination, structural engineering, electrical engineering, accessibility considerations, and minor work as required by approving agencies, including the Division of the State Architect (DSA).

Services Included

Our services will include preparation of Construction Documents and Construction Administration services necessary to support agency approvals.

Services shall include:

1. **Architectural Services**
 - o Design and documentation of the new school monument digital display sign.
 - o Preparation of architectural Construction Documents.
 - o Coordination of accessibility requirements.
2. **Structural Engineering**
 - o Structural design and documentation for the proposed sign and associated foundation.
 - o Preparation of structural Construction Documents.
3. **Electrical Engineering**
 - o Electrical design and documentation associated with the digital display sign.
 - o Coordination of required power and electrical connections.
4. **Agency Coordination**
 - o Preparation and coordination of documents for DSA review and approval.
 - o Response to agency comments.
 - o Minor revisions as required by approving agencies.
5. **Construction Administration**
 - o Respond to contractor Requests for Information (RFIs).
 - o Review applicable submittals.
 - o Provide limited site observations during construction.

Services Not Included

The following services are not included in this proposal:

1. Fire protection engineering.
2. Security engineering.
3. EMS engineering.

4. Application and permit fees.
5. Hazardous materials investigation or abatement.
6. Work outside the scope described above.

Architect/Engineering Fee Proposal

Our proposed fee for the work described above is a **fixed fee of \$12,500.00.**

Extra services beyond the work scope stated above will be billed in accordance with our **2026 Hourly Rate Schedule.**

Compensation Schedule

1. Invoices will be submitted monthly based on work completed.
2. Additional services requested outside the scope of this proposal will be billed per our 2026 Hourly Rate Schedule.

Reimbursable Expenses Schedule

See attached **2026 Hourly Rate Schedule.**

Terms

Payment is due upon receipt. Invoices unpaid after 30 days may accrue interest at 1.5% per month (18% annually) or the maximum allowable rate. Either party may terminate this agreement with seven (7) days' written notice; payment shall be due for all services rendered up to the effective date of termination.

We appreciate the opportunity to support Taft Union High School District on this important project. Please contact us if additional information or clarification is needed.

Sincerely,

Ordiz-Melby, Inc., an Architectural Corporation


Joseph E. Zasoski, A.I.A.
Architect C-36742

Architects are licensed and regulated by the California Architects Board located at 2420 Del Paso Road, Suite 105, Sacramento, CA 95834.

If the above proposal is found acceptable, please indicate by signing below and returning one copy with an original signature.

Signature: _____

Name/Title (print/type): _____

Date: _____

☎ 661.832.5258

📠 661.832.4291

5500 Ming Avenue
Suite 280
Bakersfield, CA 93309
ordizmelby.com

Ordiz-Melby, Inc.
An Architectural Corporation
2026 Hourly Rate Schedule

ARCHITECTURAL

Principal	\$225.00 / hour
Associate Architect	\$200.00 / hour
Senior Architect	\$190.00 / hour
Project Architect	\$160.00 / hour
Senior Project Leader	\$150.00 / hour
Project Leader	\$125.00 / hour
BIM Tech	\$110.00 / hour
Project Administrator	\$95.00 / hour

REIMBURSABLE EXPENSES

Consulting Engineers	1.15 x Direct Cost
Renderings, Models & Photographs	1.15 x Direct Cost
Printing (Bid Sets)	1.15 x Direct Cost
Travel Expenses (outside Kern County)	1.15 x Direct Cost
Postage & Overnight Courier Service	1.15 x Direct Cost
Local Delivery & Courier Service	1.15 x Direct Cost

SPEECH-LANGUAGE PATHOLOGY SERVICES AGREEMENT

This Speech-Language Pathology Services Agreement (this "Agreement") is made and entered into as of April 1, 2026, by and between the Lakeside Union School District ("School"), and Telespeech Therapy, Inc, a California corporation ("Contractor").

RECITALS

- A. School operates one or more facilities for the education of children;
- B. School is required by applicable federal and state laws and regulations, as applicable, to provide speech-language pathology services to its students so requiring such services;
- C. School requires one or more professional speech-language pathologists and/or speech-language pathology assistants licensed in by the State of California to provide professional speech-language pathology services to one or more of its students;
- D. Contractor is a professional corporation duly organized and qualified to practice speech-language pathology under the laws of the State of California;
- E. Contractor employs or contracts with speech-language pathologists and/or speech-language pathology assistants who are duly qualified and licensed to provide speech-language pathology services in the State of California;
- F. School and Contractor desire to enter into an agreement wherein Contractor is the exclusive provider of outsourced speech-language pathology services to School, for the benefit of School and its students, either to provide speech-language pathology services to School exclusively or to supplement the services of the speech-language pathologists and/or speech-language pathology assistants working for School as employees, unless otherwise agreed upon in writing;
- G. The parties desire to enter into this Agreement in order to provide a full statement of their respective duties and responsibilities in connection with the provision of speech-language pathology services during the term described in this Agreement.
- H. Contractor represents that it is qualified to provide such services and, where required by law, is certified as a Nonpublic Agency ("NPA") and shall maintain such certification throughout the term of this Agreement.
- I. The parties acknowledge that all services provided under this Agreement shall be delivered in accordance with each student's individualized education program ("IEP") and, where applicable, an Individual Services Agreement ("ISA").

NOW, THEREFORE, the parties agree as follows:

1. Engagement, Exclusivity, Schedule, and Staffing.

1.1 Engagement. School hereby engages Contractor and Contractor hereby accepts such engagement to provide the services set forth herein (the "Services") in accordance with the terms and conditions of this Agreement. Services shall be provided only as authorized by and consistent with each student's IEP and applicable ISA.

1.2 Exclusivity of Services. Contractor, through its contracted speech-language pathologists and/or speech-language pathology assistants, shall have the sole and exclusive right and obligation to provide the Services to students of School as an outsourced independent Contractor, either to provide speech-language pathology services to School exclusively or to supplement the services of the speech-language pathologists and/or speech-language pathology assistants working for School as employees, unless otherwise agreed upon in writing by both parties.

1.3 Licensed and Credentialed Professionals.

1.3.1 One or more dedicated speech-language pathologists and/or speech-language pathology assistants shall be assigned to School by Contractor as reasonably necessary to fulfill Contractor's obligations hereunder and to provide the Services. Contractor shall determine, in its sole discretion, the personnel it may assign to School to fulfill its obligations hereunder and to provide the Services. In addition, to accommodate Contractor and School scheduling issues such as emergencies, illnesses, staffing changes, or interim service needs, Contractor may substitute, on a temporary or interim basis, speech-language pathologists and/or speech-language pathology assistants licensed or credentialed to practice in the State of California when possible in preference to cancellation of appointments with students.

1.3.2 During any term hereof, if any speech-language pathologist identified on Exhibit A hereto engages in conduct which, in the discretion of School, fails to meet acceptable standards of ethics, School shall notify Contractor who shall immediately remove and, as commercially practicable as possible replace.

1.4 Appointment of School Facilitator. School shall appoint two (2) employees of School for each location in which School operates an educational facility utilizing the Services, to act as facilitators for speech-language pathology programs. These facilitators should work together, and cover each other's absences. One facilitator shall be physically present in the room during all sessions and remain attentive to the sessions in order to assist with the facilitation of services, including support with student participation, behavior, and technology as needed. Facilitators shall be familiar with the technology required for students to interact with speech-language pathologists and/or speech-language pathology assistants, including operating the computer hardware and software required.

1.5 Schedule of Services

1.5.1 Staffing. Contractor shall cause speech-language pathologists and/or speech-language pathology assistants to be available to applicable students for in-person services, telepractice services, or a combination thereof, as agreed by the parties and reflected in Exhibit A. Such a schedule will be developed through the cooperation of School, Contractor and its speech-language pathologists and/or speech-language pathology assistants, as may be amended periodically.

1.5.2 Credentialing. The speech-language pathologists and speech-language pathology assistants providing Services shall at all times during each term hereof be duly licensed by the California Board of Speech-Language Pathology & Audiology & Hearing Aid Dispensers Board or credentialed by the California Department of Education, as applicable, and shall comply with all applicable federal and state laws governing special education services, including IDEA and California Education Code provisions applicable to related services.

1.6 Onboarding Meeting. The estimates set forth in Exhibit A and Exhibit B, as initially provided, are preliminary only and shall not be final or binding on Contractor unless and until: (a) an onboarding meeting is held between authorized representatives of Contractor and School; (b) the terms of Exhibit B are finalized; and (c) Exhibit A and Exhibit B are fully executed by authorized representatives of both parties. Contractor shall make no fewer than three (3) documented attempts to schedule the onboarding meeting. The onboarding meeting shall include the information gathering reasonably necessary for Contractor to perform the Services, including the information described in Exhibit B. Until Exhibit A and Exhibit B are fully executed by both parties, Contractor shall have no obligation to provide the Services and neither Exhibit A nor Exhibit B shall be binding. Notwithstanding the foregoing, if School fails to cooperate in scheduling or completing the onboarding meeting or finalizing Exhibit B after Contractor has made three (3) documented attempts, and Contractor has allocated staffing or other resources in anticipation of providing the contracted Services, then School shall remain responsible for payment for reserved service days at the contracted rates beginning on the agreed start date, but only to the extent the delay results from School's failure to complete the onboarding requirements. No change to the scope, expectations, or delivery of the Services reflected in the fully executed Exhibit A or Exhibit B shall be effective unless set forth in a written amendment executed by authorized representatives of both Contractor and School.

2. School's Responsibilities.

2.1 Space. School shall make available for use during the term of this Agreement such space, furniture, fixtures, equipment, and environment as School, in consultation with Contractor, deems reasonably necessary for students to receive provision of the Services from Contractor, whether such Services are provided in-person, via telepractice, or through a hybrid model. For

in-person services, School shall provide an appropriate, private, and safe environment conducive to the provision of the Services. For telepractice services, School shall provide a quiet environment reasonably free from disruption and appropriate for virtual service delivery.

2.2 Furniture, Fixtures and Equipment.

2.2.1 School, in consultation with Contractor, shall provide within the space described in Paragraph 2.1 of this Agreement, such furniture, fixtures, equipment, connectivity, and technology as are reasonably necessary for the provision of the Services in the service delivery format applicable to the site as outlined in Exhibit A. For telepractice services, such equipment to be provided by School shall at a minimum include reliable high-speed internet service, current operating system compatibility, updated browser access, and access to required platforms or software. For so long as such specific location of School is contracted to Contractor for the provision of thirty (30) or more hours per week during the term of this Agreement, Contractor shall supply the computer equipment, including without limitation, the computer, monitor, keyboard, mouse, headset or microphone and speakers, and webcam. School shall be responsible for maintaining the equipment supplied by Contractor per Paragraph 2.2.2 and shall return the computer equipment in the same condition in which it was delivered at the end of the term of this Agreement, reasonable wear and tear excepted.

2.2.2 If School alters, restricts, or modifies any Contractor-provided equipment or access, including without limitation internet security settings, administrative login permissions, operating systems, software configurations, or other technology settings affecting the provision of the Services, School shall be responsible for resolving any resulting technical issues during the term of this Agreement and for restoring such equipment and access to their original or functional condition at the end of the term of this Agreement. Contractor will promptly advise facilitators appointed by School of any known need for repairs, upgrades, maintenance, or replacement of the equipment whenever Contractor knows or detects such a need.

2.3 Individual Service Agreements. School shall provide an Individual Service Agreement ("ISA") for each student of School receiving the Services. The ISA is required for Services to be provided. School shall be solely responsible for creating, updating, and providing accurate and timely individualized service details for each student that Contractor is contracted to provide, and any updates to the ISA must be provided to Contractor in a timely manner. Without regard to the estimated demand outlined in Exhibit A, Contractor shall have no obligation to provide the Services to any student without School meeting the requirements of this Section 2.3 and all other terms and conditions of this Agreement and Exhibit A and Exhibit B hereto. Contractor shall not be obligated to provide services absent proper authorization via IEP and ISA.

2.4 School Documentation System Training. School shall be responsible for the provision of training each professional providing the Services on behalf of Contractor in the use of the online service documentation system chosen by School as needed prior to the start date for the provision of the Services on behalf of Contractor or within two (2) weeks of a personnel change of the professional providing the Services on behalf of Contractor.

3. Contractor's Responsibilities.

3.1 Professional Services. Contractor shall provide speech-language pathologists and/or speech-language pathology assistants to provide the Services as required by School's eligible students in accordance with Contractor's and such personnel's applicable California licenses, credentials, and lawful scopes of practice. Contractor, through its speech-language pathologists and/or speech-language pathology assistants, shall perform accepted procedures that are commonly recognized and used by speech-language pathology professionals licensed or credentialed in the State of California. All services shall be provided in accordance with the student's IEP, and no material deviation shall occur without School authorization. Contractor shall provide the Services in accordance with the Contractor Confirmation Letter attached hereto as Exhibit A and herein incorporated by this reference, and shall comply with all applicable laws and regulations as well as the policies and procedures of School as specified by School and likewise incorporated into Exhibit A.

3.2 Availability of Professionals. Contractor will make available to School the Services in such numbers and at such times as are necessary to meet the volume demands set forth by School in Exhibit A in a ratio of not more than one speech-language pathologist and/or speech-language pathology assistant per five students at a time during School's hours of operation; provided, however, that such ratio may be exceeded when utilizing a push-in service model. Contractor will use commercially reasonable best efforts to provide the Services in excess of the volume demands set forth by School in Exhibit A.

3.3 Qualifications of Professionals. Contractor shall ensure that all speech-language pathologists and speech-language pathology assistants providing Services hereunder shall at all times during each term hereof be duly licensed, credentialed, or otherwise authorized in the State of California in accordance with applicable law and within their lawful scope of practice. Contractor shall also ensure that all speech-language pathologists and speech-language pathology assistants providing Services hereunder shall have completed a Department of Justice criminal history clearance, including fingerprinting, as required by California Education Code § 44237, have proof of the absence of Tuberculosis as required by California Health and Safety Code §§ 121525-121555 and have completed behavior training in accordance with applicable law. Contractor shall notify School in writing within forty-five (45) days of any change in credentialed or licensed personnel assigned to School students. Contractor shall, upon request, furnish to School documentation sufficient to show compliance with such

qualifications.

3.4 Records. Contractor shall maintain records sufficient to demonstrate compliance with service delivery, including service logs, progress data, training records, and compliance documentation, and shall maintain attendance, progress, and service tracking in the manner required by School as set forth in Exhibit B.

3.4.1. Contractor-Provided Documentation System. When Contractor is using a Contractor-provided and managed documentation system, Contractor shall ensure that complete, legible, and timely records are kept for all Services performed in connection with this Agreement and make those records available to School for inspection within five (5) business days; provided, however, that all such records and inspections shall be compliant with FERPA, HIPAA and other applicable laws and regulations. All such records shall belong to Contractor and be maintained by Contractor as required by applicable law.

3.4.2. School-Provided Documentation System. When Contractor is using a School-provided and managed documentation system, Contractor shall ensure that its entries into such documentation system are complete, legible, and timely for all Services performed in connection with this Agreement; provided, however, that School shall be responsible for ensuring the quality of such records and notify Contractor with regard to any FERPA, HIPAA, or other compliance concerns. Contractor shall have no obligations or liability with regard to the storage, access, and/or maintenance of such records, as Contractor shall not have control over the documentation system. All such records shall be maintained by School as required by applicable law.

3.5 Reporting. Contractor shall report all accidents or incidents, incidents of child or adult abuse, missing children, attendance, student information, and billing information as required by this Agreement, under applicable law, and/or professional ethical mandates. Contractor shall notify School in writing within one (1) business day of any incident involving a student in which law enforcement was contacted. Contractor shall immediately notify School of any event affecting student safety, health, or welfare.

3.6 School Documentation Systems. Contractor shall document the provision of its services in the online system chosen by School; provided, however, that the specifics of format for documentation, including whether session data is required and where it is to be entered, as well as how School requires student attendance, progress, behavioral data, and service logs to be tracked and kept in records, shall be consistent with the terms agreed upon in Exhibit B of this Agreement.

3.7 Progress Monitoring and IEP Participation. Contractor shall monitor student progress toward IEP goals and maintain supporting documentation. Contractor shall complete progress reports in accordance with student IEP and shall notify School promptly if a student is not

making expected progress toward IEP goals. Contractor shall participate in IEP meetings as required and provide input regarding present levels of performance, progress, and service recommendations.

3.8 Missed Services Contractor shall maintain procedures to identify and document missed services. Contractor shall notify School of missed services due to provider absence promptly. Make-up services shall be provided as soon as possible to students impacted by provider unavailability. Contractor will use due diligence to make up missed services when reasonably possible. However, due to the necessary changes in student schedule, including but not limited to special events, testing, weather-related delays or closures, make-up services cannot be guaranteed. If make-up services require additional staffing, scheduling outside the regular service plan, or otherwise create an additional financial burden for Contractor, additional charges may apply.

3.9 NPA Certification. Contractor shall maintain all required certifications, including NPA certification if applicable, and shall notify School within one (1) business day of any change in certification status. Contractor shall cooperate with School, Special Education Local Plan Area ("SELPA"), and California Department of Education ("CDE") monitoring activities as required to maintain NPA certification. Contractor shall provide access to records, personnel, and documentation for audits and compliance reviews. Contractor shall participate in corrective action if noncompliance is identified.

4. Independent Contractor.

4.1 Contractor's Independent Status. In the performance of the Services under this Agreement, it is mutually understood and agreed that, with respect to School, Contractor and the speech-language pathologists and speech-language pathology assistants are at all times acting and performing as independent Contractors providing professional services; that School shall neither have nor exercise any control or direction over the methods by which Contractor or any speech-language pathologist or speech-language pathology assistant shall perform their work and functions, except that they are expected to perform their work and functions at all times in accordance with the currently approved methods and practices of speech-language pathology; and that the sole interest of School is that Contractor's obligations under this Agreement are performed and rendered in a competent, efficient and satisfactory manner in accordance with all professional standards, applicable laws, and applicable regulations. It is expressly agreed by the parties hereto that no work, act, commission or omission of Contractor or any speech-language pathologist or speech-language pathology assistant shall be construed to make or render Contractor or any speech-language pathologist or speech-language pathology assistant the partner, agent, or employee of School. Contractor shall pay or procure all appropriate salary, compensation, benefits, payroll taxes, required insurance, workers' compensation insurance and similar items to or for all its employees and Contractors, and

shall indemnify and hold School harmless from and against all liability and costs (and attorneys' fees and other costs of defending against the same) arising from any claim relating to such liability and costs.

5. Charges for Professional Services.

5.1 Billing for Professional Services. Contractor shall have the sole and exclusive right to charge School for professional services rendered by Contractor's speech-language pathologists pursuant to this Agreement ("Professional Fees") and to retain all monies received therefrom. Professional Fees so charged, billed and collected shall constitute full payment for all Services rendered by Contractor at School pursuant to this Agreement. School shall solely pay all Professional Fees to Contractor. School shall not discuss Professional Fees, pay Professional Fees or any other form of compensation, or discuss employment or direct contracting with any of Contractor's speech-language pathologists. School shall notify Contractor immediately if any of Contractor's speech-language pathologists attempts to discuss Professional Fees or any other form of compensation with School or employment or direct contracting with School.

5.2 Professional Charges Schedule. In order to provide services on a competitive basis, Contractor acknowledges that it must charge fees that are competitive with those offered at other facilities in the region that offer the same or similar services. To that end, Contractor's fee schedule for professional services rendered by the speech-language pathologists is set forth on Exhibit A and shall be subject to amendment by Contractor whenever Exhibit A is amended or a new Exhibit A for a new school year is signed by the parties. All hours billed shall be in increments of one-quarter hour.

5.3 Administration Fees. School agrees to pay Contractor fees for Contractor's administration of the Services provided at the rate set forth on Exhibit A ("Administration Fees").

5.4 Payment for Missed Appointments. School agrees to pay for all appointments set for a student of School that are missed by the student so long as Services were available and offered by Contractor.

5.5 Volume Demand and Weekly Hours Estimate. Contractor requires School to specify its volume demand on Exhibit A to ensure Contractor is capable of supplying the weekly hours estimate for Services required by School. Contractor shall engage speech-language pathologists based upon the volume demand specified by School on Exhibit A in accordance with the weekly hours estimate, to which estimate shall be added a period of one week prior and one week following those start and end dates for direct services to prepare and finalize the caseload for the Services. School agrees to not to exceed the volume demand and to pay Professional Fees and Administration Fees thereon outlined in Exhibit A. The volume demand and fees are not to exceed nor be less than those estimated on Exhibit A without prior written permission from the School and Contractor. In lieu of weekly estimates, School may specify to

Contractor in advance blocks of time longer than one week in which no weekly hours will be required from Contractor (e.g., winter break, summer break). Standard school hours will be agreed upon between Contractor and School during that certain onboarding meeting required under Section 1.6 of this Agreement, and any time required outside those hours shall be billed by Contractor, and paid by School, at a rate of one hundred fifty percent (150%) of the hourly rate otherwise billable, rounded up to the next quarter hour.

5.6 Payment Terms. All payments to Contractor by School under this Agreement shall be due on NET 30 terms. Should any amounts due hereunder not be paid within thirty (30) days after date of invoice, School agrees to pay a late charge at the rate of ten percent (10%) per month up to the highest rate allowed by applicable law on the unpaid amounts for each month subsequent to the due date that such amounts remain unpaid. School shall have no right to withhold payments invoiced by Contractor that are not disputed by School.

6. Term.

6.1 Term. The initial term of this Agreement shall be for a period commencing on August 10, 2026 and ending June 4, 2027. This Agreement will automatically renew for subsequent school years unless terminated in writing by either party at least ninety (90) days prior to the end of the initial term or any subsequent renewal term. If agreed by the parties hereto not later than April 30th of any school year, Contractor is available to provide services for the extended school year into summer school.

6.2 Termination by Mutual Consent. This Agreement may be terminated at any time by mutual written consent of the parties.

6.3 Termination for Cause. Either party may terminate this Agreement at any time if the other party defaults in the performance of any material term or condition of this Agreement and the Exhibits attached hereto and such default continues for a period of thirty (30) days after written notice of the default.

6.4 Immediate Termination by School. School shall have the right to terminate this Agreement immediately upon the (i) termination, suspension, or non-renewal of Contractor's license to practice speech-language pathology in the State of California; or (ii) termination, suspension, or non-renewal of a speech-language pathologist supplied by Contractor unless such speech-language pathologist is immediately removed by Contractor from providing any Services at School;

6.5 Immediate Termination by Contractor. Contractor shall have the right to terminate this Agreement immediately upon School failing to pay any invoice within ninety (90) days of the date of invoice.

6.6 Effect of Termination. Other than a termination under Paragraph 6.1 or 6.4 of this

Agreement, any termination shall immediately cause a kill fee of fifty

percent (50%) of the estimated value of the contract remaining based upon the hourly rate Professional Fees and volume demand set forth by School on Exhibit A.

7. Insurance and Indemnity.

7.1 Contractor's Insurance. Contractor shall, at Contractor's sole cost and expense, maintain in full force and effect, during the term of this Contract, the following insurance coverage from a California licensed and/or admitted insurer with an A minus (A-), VII, or better rating from A.M. Best, sufficient to cover any claims, damages, liabilities, costs and expenses (including counsel fees) arising out of or in connection with Contractor's fulfillment of any of its obligations under this Agreement or either party's use of the work or any component or part thereof:

A. Commercial General Liability Insurance, including both bodily injury and property damage, with limits as follows:

\$2,000,000 per occurrence

\$ 500,000 fire damage

\$ 5,000 medical expenses

\$1,000,000 personal & adv. Injury

\$3,000,000 general aggregate

\$2,000,000 products/completed operations aggregate

The policy may not contain an exclusion for coverage of claims arising from claims for sexual molestation or abuse. In the event that Contractor's policy should have an exclusion for sexual molestation or abuse claims, then Contractor shall be required to procure a supplemental policy providing such coverage.

B. Workers' Compensation Insurance in accordance with provisions of the California Labor Code adequate to protect the Contractor from claims that may arise from its operations pursuant to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance coverage must also include Employers Liability coverage with limits of \$1,000,000/\$1,000,000/\$1,000,000.

C. Commercial Auto Liability Insurance for all owned, non-owned or hired automobiles with a \$1 million combined single limit. If no owned automobiles, then only hired and non-owned is required. If Contractor uses a vehicle to travel to/from school sites, between schools and/or to/from students' homes or other locations as approved service locations by the School, Contractor must comply with State of California auto insurance requirements.

D. **Errors & Omissions (E & O)/Malpractice (Professional Liability) coverage, including Sexual Molestation and Abuse coverage**, unless that coverage is afforded elsewhere in the Commercial General Liability policy by endorsement or separate policy, with the following limits:

\$1,000,000 per occurrence

\$2,000,000 general aggregate

- E. Contractor, upon execution of this Contract and periodically thereafter upon request, shall furnish School with certificates of insurance evidencing such coverage. The certificate of insurance shall include a ten (10) day non-renewal notice provision. The Commercial General Liability and Automobile Liability policy shall name School and the Board of Education additional insured's premiums on all insurance policies and shall be paid by Contractor and shall be deemed included in Contractor's obligations under this contract at no additional charge.
- F. Any deductibles or self-insured retentions above \$100,000 must be declared to and approved by School. At its option, School may require the Contractor, at the Contractor's sole cost, to: (a) cause its insurer to reduce to levels specified by School or eliminate such deductibles or self-insured retentions with respect to School, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigation.
- G. For any claims related to the services performed in connection with this Master Contract, the Contractor's insurance coverage shall be the primary insurance with respect to School, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by School, its subsidiaries, officials and employees shall be excess of the Contractor's insurance and shall not contribute with it.
- H. All Certificates of Insurance must reference the contract number, name of the school or agency submitting the certificate, and the location of the school or agency submitting the certificate on the certificate.

7.2 Responsibility for Own Acts. Except as otherwise provided in this Agreement, each party shall be responsible for its own acts and omissions and any and all claims, liabilities, injuries, suits, demands and expenses of all kinds which may result or arise out of any alleged malfeasance or neglect caused or alleged to have been caused by either party, their employees, agents or assigns, in the performance or omission of any act or responsibility of either party under this Agreement.

8. Non-Solicitation.

8.1 Non-Solicitation of Contractor's Speech-Language Pathologists. School agrees that during the term of the Agreement and for a period of three (3) years thereafter, Company shall not, without the prior written consent of the Contractor, solicit, employ, or have any speech-language pathologist that is then currently, or during the term of this Agreement was,

contracted with the Contractor perform Services for School performed services that are similar to Services. School agrees to notify Contractor immediately if an offer of employment is made to a speech-language pathologist that is then currently, or during the term of this Agreement was, contracted with the Contractor. School acknowledges and agrees that Contractor is entitled to the placement fee described in Paragraph 8.1 of this Agreement for each speech-language pathologist of Contractor that accepts an offer of employment from School during the term of this Agreement and for a period of three (3) years thereafter.

8.2 Placement Fee. For each speech-language pathologist hired by School that is then currently, or during the term of this Agreement was, contracted with the Contractor to perform Services for School, School shall pay to the Contractor a fee equal to one hundred twenty-five percent (125%) of the fee (i) Contractor would have earned in respect of such services if such services had been provided pursuant to the terms of this Agreement; or (ii) the Contractor would have earned in respect of such employee had Company not hired such employee.

9. Confidentiality.

9.1 Information. Neither Contractor, nor any speech-language pathologist, shall disclose confidential information relating to the business, affairs or operations of School to any person without first obtaining written consent from School's administration, except to the extent such disclosure is necessary to (i) properly discharge the functions and responsibilities required by this Agreement; or (ii) comply with a court order, law or regulation. Neither School, nor any of its employees or Contractors shall disclose confidential information relating to the business, affairs or operations of Contractor to any person without first obtaining written consent from Contractor, except to the extent such disclosure is necessary to (i) properly discharge the functions and responsibilities required by this Agreement; or (ii) comply with a court order, law or regulation. Contractor shall maintain a current list of personnel with access to confidential student information and provide such list upon request.

9.2 Terms of Agreement. Except as required by law or court order or to properly discharge the functions and responsibilities required by this Agreement, the parties agree to keep strictly confidential the terms of this Agreement and further agree to so bind their respective officers, employees and agents hereto, except that any party shall be permitted to disclose such terms to their accountants and legal or financial advisors.

10. Miscellaneous.

10.1 Notice. Whenever under the provisions of this Agreement notice is required to be given, it shall be in writing and shall be deemed given when either served personally or mailed, certified mail, return receipt requested.

10.2 Entirety; Amendment. This Agreement contains the entire agreement between the parties

with respect to the subject matter hereof and supersedes any and all prior agreements between the parties. The parties acknowledge and agree that neither of them has made any representations with respect to the subject matter of this Agreement, or any representation inducing the execution and delivery hereof, except such representations as are specifically set forth herein, and each of the parties hereto acknowledges that it has relied on its own judgment in entering into the same. This Agreement may not be amended except in a writing signed by both parties.

10.3 Waiver. No waiver of any covenant, condition or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith, and no evidence of any waiver or modification shall be offered or received in evidence in any proceeding, arbitration or litigation between the parties hereto arising out of or affecting this Agreement, or the rights or obligations of any party hereunder, unless such waiver or modification is in writing, duly executed as aforesaid. The waiver of any covenant, condition or limitation herein contained, or of the breach thereof, shall not be construed as a waiver of any other covenant, condition, limitation or breach, or a waiver of the same covenant, condition, limitation or breach in any other instance.

10.4 Assignment. Neither School nor Contractor shall have the right or the power to assign this Agreement nor any of the rights or obligations inuring to or imposed upon it under the terms of this Agreement, and any attempted or purported assignment shall be null and void and of no effect. The issuance or transfer of a controlling interest in the stock of Contractor shall be deemed an assignment of this Agreement, unless the transferee has been approved in advance by School. Notwithstanding the foregoing, School agrees and acknowledges that the Services shall be provided by a sub-Contractor of Contractor.

10.5 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed to be an original.

10.6 Change of Law. Notwithstanding any other provision of this Agreement, if during the term hereof any change of law results in an adverse consequence, the parties agree to cooperate in making reasonable revisions to this Agreement in order to avoid such adverse consequence.

10.7 Governing Law. This Agreement shall be governed by the laws of the State of California without regard to choice of law principles.

10.8 Severability. Should any provision of this Agreement be found by any court to be invalid or unenforceable for any reason, the invalidity or unenforceability of such provision shall not affect the validity of the remaining provisions hereof.

10.9 Incorporation by Reference. The background section of this Agreement and all Exhibits

are expressly incorporated into the substantive provisions of this Agreement and shall be binding upon the parties hereto as if expressly contained in the body of this Agreement.

10.10 Survival. Paragraphs 8 and 9 shall survive any termination of this Agreement.

10.11 Dispute Resolution. Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be heard by the state or federal courts having jurisdiction over such matters in the county in which the School is located.

10.12 Conflicts of Interest. Contractor shall not, during the term of this Agreement and for one (1) year thereafter, directly or indirectly solicit, induce, or attempt to induce any employee or Contractor of the School with the prior written consent of the School.

INTENDING TO BE CONTRACTUALLY BOUND, the parties hereto execute this Agreement on the date below signed.

"Contractor"

"School"



Christy Slayton (Jul 16, 2026 11:22:41 PDT)

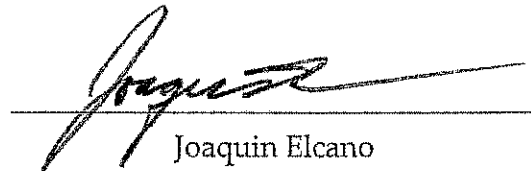
Christy Slayton

President

Telespeech Therapy, Inc.

07/16/2026

Date



Joaquin Elcano

Director of Student Support Services

Lakeside Union School District

6/22/2026

Date

EXHIBIT A

CONTRACTOR CONFIRMATION LETTER

School District: Lakeside Union School District

Dates Letter Covers: August 10, 2026 - June 4, 2027

Volume Demand: 80 Students

Weekly Hours Estimate: 58.5 Hours

Professional Fees: \$112.50 Per Hour

Administration Fees: 5% of all Professional Fees

INTENDING TO BE CONTRACTUALLY BOUND, the parties hereto execute this Agreement on the date below signed.

"Contractor"

"School"

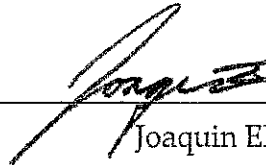


Christy Slayton (Jul 16, 2026 11:22:41 PDT)

Christy Slayton

President

Telespeech Therapy, Inc.



Joaquin Elcano

Director of Student Support Services

Lakeside Union School District

07/16/2026

Date

6/22/2026

Date

EXHIBIT B

- A. School shall provide Contractor with all information reasonably necessary to initiate and deliver the Services in accordance with this Agreement, including, without limitation, district and site operational information, personnel contact information, access to documentation systems, individualized education program procedures, referral and screening procedures, billing and service log requirements, and any additional site-specific expectations applicable to the Services.
- B. School shall provide general district and site information, including the bell schedule for each school site, the district calendar, student schedules, and the start and end dates for the provision of the Services.
- C. School shall provide current contact information for other service providers, including district speech-language personnel and school psychologists; for general education and special education teachers, including email addresses, telephone numbers, and room numbers; for school site administrators, including the principal, assistant principal, or administrative designee; and for any staff who assist with bilingual evaluations, interpretation for meetings, or information technology related issues. School shall also identify the preferred administrator who attends meetings.
- D. Where telepractice services are to be provided, School shall identify the and provide such person's contact information, identify the person who should be contacted if facilitator is absent, describe the backup plan if facilitator is absent, and identify which staff members are to be notified of provider absence.
- E. School shall specify the documentation system used by School, such as SIRAS, SEIS, and/or all other systems required, and shall provide access to all students on the applicable caseload to the assigned speech-language pathologist and/or speech-language pathology assistant and to Contractor personnel reasonably requiring access for administrative oversight, including assigned School Services Director. School shall identify the process for adding new students to caseloads, the personnel responsible for notifying Contractor of new referrals and new students added to caseloads, and the person to contact if Contractor requires access to a student record in the identified required documentation system(s).
- F. School shall provide its procedures for progress reporting and individualized education program matters, including applicable progress reporting dates, who distributes them, and how they are to be sent; how School prefers to send consent forms; whether individualized education programs and/or evaluation reports are to be reviewed prior to finalization and, if so, to whom drafts are to be sent for review; whether Contractor personnel may schedule individualized education program meetings directly or whether School designates a staff person for scheduling; who is responsible for securing a general education teacher and/or

interpreter; whether School prefers individualized education program meetings to be held on particular days or at particular times; and whether Contractor personnel may schedule meetings for the entire year.

- G. School shall provide its procedures for screenings, referrals, and multi-tiered system of supports processes, including whether Contractor's provider will be responsible for screening new referrals, the screening process to be followed, whether screening consent forms and screening results forms are required, to whom screening results are to be sent, and confirmation of whether Contractor's speech-language pathologist will complete initial evaluations.
- H. School shall specify all service log and documentation requirements, including whether therapists bill Medi-Cal, who is responsible for assigning access to such system, whether service logs in SIRAS, SEIS, or another system are required, whether School has an evaluation report template or a notes template for individualized education program meetings, whether there is a preferred method for recording service minutes, and School service minutes based on grade, along with formula by which yearly minutes are converted to monthly or other reporting periods for applicable contracted services.
- I. School shall specify whether session data is required and where such data is to be entered, and shall define how School requires student attendance, progress, behavioral data, and service delivery information to be tracked and maintained in records.
- J. School shall disclose any additional site-specific expectations, procedures, templates, forms, or requirements not otherwise identified above that are necessary for Contractor to implement and deliver the Services in the manner required by School.



LANDSCAPING INC

License # 594630 C-27 C61/D64

PWCR # 1000004225

August 14, 2026

Gilbert Carmona

Quote #4496

Attn: Nick Hernandez

Email: nhernandez@lakesideusd.org

RE: Suburu Playfield Rewire

Quote

Lakeside Union School District

Playfield Only

Quote to run 1" conduit and install 2 conductor wire with tucor decoders one to each of the 17 valves to allow valves to be activated independently from one another.

Total: \$14,946.76



August 18, 2026

MB#926108

Scope of Work

RE: Lakeside School Rms 901-905 Tie-in & Device Replacement, and Troubleshooting of existing troubles in bldg. 400 as well as building 500 pool south.

All-Tech Fire & Security, Inc. submits the following proposal for your approval. The following bid price includes parts and labor for your NFPA 72 Fire Alarm Repairs at the following site:

1. **Lakeside Rooms 901-905 Tie- in & Device Replacement & Troubleshooting of existing fire alarm circuits – Replace existing outdated, unsupported fire alarm panel in room 901, and replace it with a new notifier ACPS-610 addressable power supply. Convert outdated, and unsupported conventional devices, and replace them with 10ea. New notifier addressable smoke detectors, and 10ea. New addressable notifier heat detectors and bases. Run wire to room 906 and terminate into fire alarm panel and programming included. Troubleshoot Existing Fire Alarm Circuits in building 400 as well as the pool and correct remaining issues..... \$14,858.87.**
2. **CLSS central station Monitoring- Install new CLSS gateway with Tri-SIM card capability (Verizon, AT&T, T-Mobile) for reliable cellular reception. Interactive end user app included remote viewing capabilities of fire system for M&O Staff. (This will allow you to have and pay for one monitoring account and not two like your district does now)..... \$2,848.06 (equipment and setup)**

(a monthly monitoring contract amount of \$85.00 per month will be in place which can be billed monthly, quarterly, or annually, at the district's discretion.)

All-Tech's price is contingent upon:

1. Any changes not contained in the scope of work will be documented in writing and agreed by both the customer and All-Tech Fire & Security, Inc.
2. All areas affected by the scope of work are accessible during normal working hours 8:00am to 5:00pm.
3. Price includes all DIR requirements and Prevailing wages
4. Pricing Valid for 30 days from August 18, 2026.

Bid Exclusions:

- 120 vac
- Painting or Patching
- Scissor or boom lifts (to be provided by the district)
- Troubleshooting, or replacement of any existing wiring or unknown devices.
- Pollution Liability Insurance, Builders Risk Insurance, DVBE.
- Payment and Performance Bonds.
- Duct Detectors or HVAC control
- Conduit in non-visible areas
- Asbestos abatement
- Monitoring (Cellular Monitoring can be provided at addition cost of \$85.00 per month)
- Permits or DSA submissions

All Tech Fire & Security's bid price ***including labor, sales tax, and shipping:***

10010 Rosedale Hwy. Bakersfield 93312
(661) 371-3300 Fax: (661) 324-2548 California Contractors lic#1000173 C10-16



Bid Price :.....\$ 17,706.93

Signature_____ Date:_____

Purchase Order Number_____

If you have any questions please don't hesitate to contact me.

Sincerely,

Noah Richards
All Tech Fire & Security
Project Manager
CA Fire/Life Safety # 166238
Voice: 661.371-3300
Cell : 661.201.8346
Email: noah@alltechfire.com



August 4, 2026

Lakeside Union School District
14535 Old River Rd.
Bakersfield, Ca 93311

RE: LAKESIDE - SELPA DIS AGREEMENT MOU CONTRACT NUMBER 27361251

Dear Ty Bryson,

Submitted for your signature is the above reference contracts/ agreements/ amendments.

- * Please e-sign or have the appropriate authorized person e-sign the enclosed agreement.
- * Please respond and return the executed agreement no later than **9/4/2026**.

For questions or concerns regarding this agreement please contact, Wesley Neal at 661-636-4831, or weneal@kern.org.

Sincerely,

E-SIGNED by Michael Gumapac
on 2026-08-04 14:46:02 PDT

Michael Gumapac
District Fiscal Analyst
Division of Fiscal Support

JGM:MG:za
Enc.

OFFICE OF JOHN G. MENDIBURU, Ed. D.
KERN COUNTY SUPERINTENDENT OF SCHOOLS
Advocates for Children

DESIGNATED INSTRUCTIONAL SERVICES
AGREEMENT BETWEEN
KERN COUNTY SUPERINTENDENT OF SCHOOLS,
KERN COUNTY CONSORTIUM SELPA AND
KERN COUNTY CONSORTIUM SELPA PARTICIPATING DISTRICTS

Recitals

- A. **Lakeside Union School District** (hereinafter referred to as **SCHOOL DISTRICT**) is required by law to provide special education services to eligible district pupils and to be a member of a Special Education Local Plan Agency. Pursuant to law, **SCHOOL DISTRICT** is a participating district in the Kern County Consortium for Special Education (**SELPA**).
- B. Kern County Consortium **SELPA** agrees to provide Designated Instructional Services (**DIS**) and Supplementary Support services to **SELPA** member district pupils.
- C. The purpose of this Agreement is to delineate the functions and responsibilities of the **SCHOOL DISTRICT** and **KCSOS** when the Kern County Consortium **SELPA** is a provider of Designated Instructional Services (**DIS**) and Supplementary Support services to **SCHOOL DISTRICT**'s pupils.

Terms

By their authorized signatures, below, the parties mutually agree as follows:

- 1. This Agreement shall be effective **July 1, 2026 through June 30, 2027**, as long as **SCHOOL DISTRICT** and **KCSOS** are participants in the **SELPA** and provided that this Agreement is consistent with the **SELPA**'s Local Plan.
- 2. Kern County Consortium **SELPA** agrees to provide Designated Instructional Services (**DIS**) and Supplementary Support services for pupils legally eligible for those programs and services. Services will be consistent with each pupil's Individualized Education Program (**IEP**). Related services may also be provided by **KCSOS** when identified in the **IEP** or Section 504 Plan.
- 3. Funding
 - A. **ADA Revenue**

Districts will continue to receive all the **ADA** revenue generated by "District" students educated in the Kern County Consortium **SELPA**. (There is no Revenue Limit Transfer to **KCSOS** in existence with the **LCFF** model.)
 - B. **Program Allowance and Reimbursement**

The District agrees to pay KCSOS on a “straight bill back” per pupil basis for services provided to District’s pupils by the Kern County Consortium SELPA. Cost per service to the District shall be computed according to the formula set forth in Appendix A – Designated Instructional Services (DIS) and Supplementary Support. This amount is due and payable in 10 equal transfers, beginning in September of each year.

C. Special Circumstances

If an IEP Team specifies additional and/or extraordinary services for a pupil covered by this Agreement, and if these services require an expenditure of funds significantly greater than normally required by other students in the program provided by Kern County Consortium SELPA. Appendix B – Assessment Menu. SCHOOL DISTRICT will be invoiced separately on a quarterly basis. I.E. Part C to B Assessment, Functional Behavior Assessment (FBA) and SCIA Assessment.

4. Termination

This Agreement may be terminated with a 30-day written notice.

ACCEPTED:

Date of Board Approval:

Lakeside Union School District
SCHOOL DISTRICT

By _____
Signatory Name: Ty Bryson
Title: Superintendent
Address: 14535 Old River Rd
Bakersfield, CA 93311

Date: _____

JOHN G. MENDIBURU, Ed. D.
KERN COUNTY SUPERINTENDENT OF SCHOOLS

E-SIGNED by Michael Gumapac
on 2026-08-04 14:46:04 PDT
By _____
Signatory Name: Michael Gumapac
Title: District Fiscal Analyst
Address: 1300 17th Street, Bakersfield, CA 93301
Acct Code: 02-405-6525-0-8677.00-5001-0000-0-0-0

Date: August 04, 2026

APPENDIX A – DIS and Supplementary Support

Kern County Consortium SELPA's final billing costs shall reflect DIS and Supplementary Support expenditure calculations representing Designated Instructional Services (DIS) and Supplementary Support.

The final calculated net expenditure amount for services shall be divided by the average of the total Kern County Consortium SELPA services for the year. This produces a dollar cost per service.

The dollar cost per service shall be multiplied by the number of service from each school district.

By May 31st of the preceding year, the Kern County Consortium SELPA will provide each school district with an estimate of the following year's program and service costs, which can be used for district budgeting purposes. These estimates will be the basis for the preliminary transfers from the district and will reflect the following:

- Kern County Consortium SELPA budget for the bill-back year
- District enrollment, which will be based on the preceding March 31st count with the following adjustments:
 1. anticipated program transfer
 2. exiting 8th grade students
 3. students matriculating into existing district programs
 4. KCSOS estimate of entering kindergarteners.

After fiscal year end, a calculation of the final bill back amounts will be made using the net expenditure for the year and the final services counts. Final service count reflects the average of the four-times-a-year verification process; these verifications are based on quarters ending September, December, March and June. This final amount will be compared to each district's estimated amount transferred, and a correcting transfer will then be made to/from each district. This correction will be made as soon as possible after the closing of the KCSOS' books at each year end.

APPENDIX B – ASSESSMENT MENU

The following assessment services have been added to the assessment menu and will be made available to member LEAs at these rates:

- A. C to B Assessment: \$4,250
- B. Functional Behavior Assessment: (FBA) \$4,500
- C. SCIA Assessment (conducted by a Board-Certified Behavior Analyst [BCBA]): \$4,500

These rates apply **per individual assessment completed**. Districts will be invoiced quarterly.

PART C TO PART B ASSESSMENT AND INITIAL PRESCHOOL ASSESSMENT

Should a District's pupil who is transitioning out of the Early Start (Part C) Program require a Part C to Part B assessment, and initial preschool assessment, and the District wishes to use the Assessment and Support Team available through Kern County Consortium SELPA, the District shall refer the pupil through the SELPA's Search and Serve Process.

Kern County Consortium SELPA agrees to conduct Part C to Part B assessments or an initial preschool assessment using the appropriate personnel based on a pupil's suspected disability as noted in the referral. Assessments will be completed within the State-mandated timeline prior to the pupil's third birthday should the referral be received at least two (2) months prior to the birthday. Referrals received after that time will be approached on a case-by-case basis.

District Personnel will be responsible for facilitating the Individualized Education Program (I.E.P.) meetings held as the result of the Part C to Part B assessments or an initial preschool assessment. Kern County Consortium SELPA Assessment and Support Team personnel will complete the paperwork appropriate to their portion of the Present Levels of Performance, any Proposed Goals & Objectives, any Accommodations/Modifications, and any other needs for an individual pupil. Should District Personnel not be available for the I.E.P., arrangements will be made in advance to insure the proper operation of the meeting and that the District's services are appropriately documented.

The Kern County Consortium SELPA Director is responsible for the Assessment and Support Team shall document referrals based on the District of Residence. A running total will be available to Districts throughout the school year.

Proposed Revision to Confidential/Management Salary Schedule

Effective October 1, 2026, the compensation structure for the Director of Maintenance, Operations and Transportation (MOT Director) shall change from an hourly rate of pay to an annual salary.

This revision applies only to the MOT Director classification. All other positions, salary rates, hourly rates, work years, steps, and provisions contained in the Confidential/Management Salary Schedule shall remain unchanged.

Director of Maintenance, Operations & Transportation

Salary Exempt

261 Days / 12 Months

Annual Salary Range: **\$90,000 – \$124,581**

12 Steps

Step	Salary
1	\$90,000
2	\$92,700
3	\$95,481
4	\$98,345
5	\$101,296
6	\$104,335
7	\$107,465
8	\$110,689
9	\$114,009
10	\$117,430
11	\$120,952
12	\$124,581