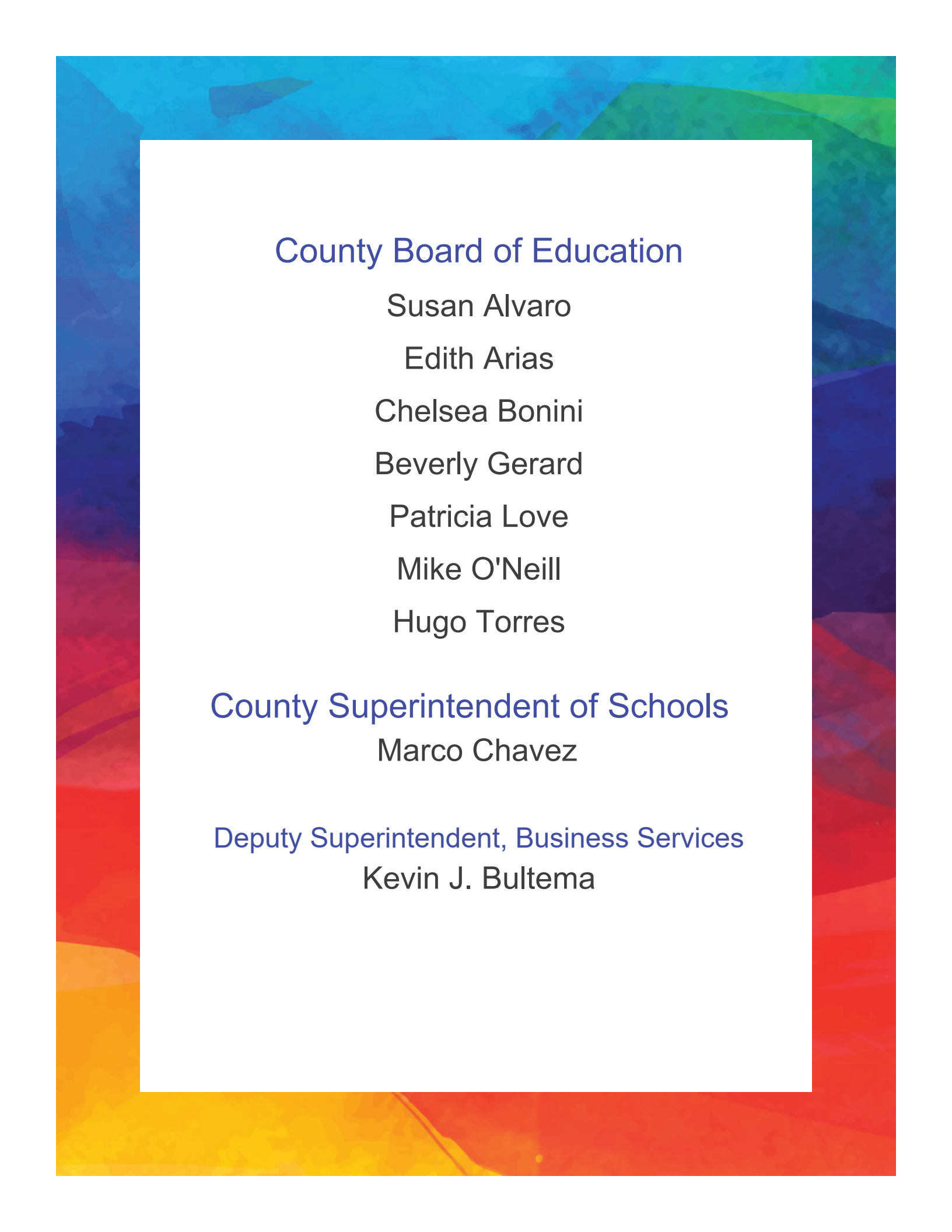


2026-27 Budget



SAN MATEO
COUNTY
OFFICE OF
EDUCATION

June 24, 2026



County Board of Education

Susan Alvaro

Edith Arias

Chelsea Bonini

Beverly Gerard

Patricia Love

Mike O'Neill

Hugo Torres

County Superintendent of Schools

Marco Chavez

Deputy Superintendent, Business Services

Kevin J. Bultema

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San Mateo County Office of Education's 2026-2027 Budget

Minette Manio, Executive Director, Internal Business Services
Kevin Bultema, Deputy Superintendent, Business Services Division



ADDED BUDGET ITEMS IN 2026-2027

Budget Item	Strategic Plan Goal	FTE	Division	Budget Estimate
Artificial Intelligence (AI) Support - Educator/Classroom Focus	1A	1.00	ESD	\$ 223,083
Fingerprinting Services HR	N/A	1.00	HR	\$ 150,000
Client Relations Management (CRM) Software	N/A		BSD	\$ 50,000
Transportation - Add Route for Gateway Program (No Add'l Cost from PY)	1B.5		BSD	\$ -
Day of Discovery - HR Budget	4.4		HR	\$ 25,000
Gateway Program Support / Design / Facility	1B.4		ESD	\$ 466,100
Study Support for Elementary Learners (Safety Care & PBIS)	1A.2	1.00	Supt.	\$ 223,083
Personnel Commission Software	N/A		HR	\$ 20,000
Early Learning Admin Support	N/A		ESD	\$ 50,000
Early Learning Coordinator	N/A		ESD	\$ 50,000
Outdoor Ed Program - Unrestricted Contribution	1A.1			\$ 482,000
YEE Program Continues	1A.2		Supt.	\$ 135,000
Coordinator for Family Services - Equity Social Justice Inclusion	3.1	1.00	Supt.	\$ 250,000
Director for SMCOE Board Support	N/A	1.00	Supt.	\$ 276,083
TK One-time Support	1A		Supt.	\$ 454,000
Administrative Assistant - Curriculum & Instruction	N/A	1.00	ESD	\$ 150,000
Literacy Coach / Reading Specialist	1B	1.00	ESD	\$ 223,032
TOTAL GENERAL FUND INCREASES		7.00		\$ 3,227,380

	Public Hearing June 10th			Adoption June 24th		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE						
LCFF	\$ 76,336,177	\$ 1,160,324	\$ 77,496,501	\$ 76,336,177	\$ 1,160,324	\$ 77,496,501
Federal Revenue	\$ 60,000	\$ 1,061,319	\$ 1,121,319	\$ 60,000	\$ 1,061,319	\$ 1,121,319
State Revenue	\$ 133,000	\$ 9,881,892	\$ 10,014,892	\$ 133,000	\$ 9,881,892	\$ 10,014,892
Local Revenue	\$ 9,501,130	\$ 21,125,628	\$ 30,626,758	\$ 9,501,130	\$ 21,125,628	\$ 30,626,758
TOTAL REVENUE	\$ 86,030,307	\$ 33,229,163	\$ 119,259,470	\$ 86,030,307	\$ 33,229,163	\$ 119,259,470
EXPENDITURES						
Certificated Salaries	\$ 9,288,842	\$ 8,643,883	\$ 17,932,725	\$ 9,288,842	\$ 8,643,883	\$ 17,932,725
Classified Salaries	\$ 16,891,869	\$ 4,799,281	\$ 21,691,150	\$ 16,912,691	\$ 4,799,281	\$ 21,711,972
Employee Benefits	\$ 10,902,087	\$ 6,771,943	\$ 17,674,030	\$ 10,904,144	\$ 6,771,943	\$ 17,676,087
Books and Supplies	\$ 2,336,983	\$ 851,983	\$ 3,188,966	\$ 2,336,983	\$ 851,983	\$ 3,188,966
Services	\$ 12,434,098	\$ 9,711,447	\$ 22,145,545	\$ 12,434,098	\$ 9,711,447	\$ 22,145,545
Capital Outlay	\$ 35,000	\$ 120,000	\$ 155,000	\$ 35,000	\$ 120,000	\$ 155,000
Other Outgo (Excess Property Taxes)	\$ 41,285,915	\$ 1,702,440	\$ 42,988,355	\$ 41,285,915	\$ 1,702,440	\$ 42,988,355
Direct Support/Indirect Costs	\$ (3,519,225)	\$ 3,009,635	\$ (509,590)	\$ (3,519,225)	\$ 3,009,635	\$ (509,590)
TOTAL EXPENDITURES	\$ 89,655,569	\$ 35,610,612	\$ 125,266,181	\$ 89,678,448	\$ 35,610,612	\$ 125,289,060
Transfers In	\$ 2,800,000	\$ -	\$ 2,800,000	\$ 2,800,000	\$ -	\$ 2,800,000
Transfers Out	\$ 889,540	\$ -	\$ 889,540	\$ 889,540	\$ -	\$ 889,540
Contributions	\$ (2,315,879)	\$ 2,315,879	\$ -	\$ (2,315,879)	\$ 2,315,879	\$ -
CHANGE IN FUND BALANCE	\$ (4,030,681)	\$ (65,570)	\$ (4,096,251)	\$ (4,053,560)	\$ (65,570)	\$ (4,119,130)



Literacy Coach &
Reading Specialist
Program

Gateway		Resource Code	2025-26					2026-27					TOTALS	
			0430	1100	6383	TOTALS	0430	1100	3010	6018	6211	7399		TOTALS
Other State Revenue					\$ 72,145									
Tuition			\$ 960,500	\$ -	\$ -		\$ 494,400							
Contribution			\$ 767,505	\$ -	\$ -		\$ 824,965							
REVENUE TOTALS			\$ 1,728,005	\$ -	\$ 72,145	\$1,800,150	\$ 1,319,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,319,365
Expenses														
Teacher Salaries		1100	\$ 289,069		\$ 9,072		\$ 259,575							
Substitutes		1101	\$ 10,630				\$ 10,000							
Extra Pay		1104	\$ 707				\$ 1,000							
Counselor Salaries		1200	\$ 111,729				\$ 30,224			\$ 70,846				
Admin Salaries		1300	\$ 180,520				\$ 148,552							
Para Educator Salaries		2100	\$ 77,411				\$ 16,870							
Para Educator Extra Pay		2102	\$ 1,150				\$ 1,500							
Support Salaries		2200	\$ 27,027				\$ 29,568							
Admin Assistant Salaries		2401	\$ 44,108				\$ 34,930							
Clerical Extra Help		2402	\$ 3,983				\$ 5,000							
Other Clasified Salaries		2900	\$ 68,661				\$ 135,667							
Benefits		33XX	\$ 348,964		\$ 680		\$ 257,927		\$ 26,236					
Supplies		4XXX	\$ 18,750	\$ 70,000	\$ 5,000		\$ 21,000	\$ 625						
Services		5XXX	\$ 334,416		\$ 54,618		\$ 206,541		\$ 106,501	\$ 75,000	\$ 98,771	\$ 103,000		
Indirect Costs		7XXX	\$ 210,880		\$ 2,775		\$ 161,011							
EXPENSES TOTALS			\$ 1,728,005	\$ 70,000	\$ 72,145	\$1,870,150	\$ 1,319,365		\$ 172,082	\$ 98,771	\$ 103,000	\$ 103,000		\$1,693,218
BALANCE			\$ -	\$ (70,000)	\$ -	\$ (70,000)	\$ -	\$ -	\$ -	\$ (172,082)	\$ (98,771)	\$ (103,000)	\$ (373,853)	

Comparative Object Summary

Fiscal06a

Account Object Code	2025/26 Revised Budget	2026/27 ob27-001	2025/26 Col 2 - Col 1
Fd 01 - General Fund			
Expense			
1100 Teachers Salari	690,703	833,343	142,640.00
1200 Cert Pupil Supp	278,241	221,344	56,897.00-
1300 Cert Supvsr/Adm	421,355	294,047	127,308.00-
2100 Para Educator S	202,490	213,590	11,100.00
2200 Class Support S	27,027	29,568	2,541.00
2400 Clerical/Office	80,952	101,384	20,432.00
2900 Other Classifie	69,646	150,863	81,217.00
3100	230,717	257,031	26,314.00
3200	161,836	135,701	26,135.00-
3300	59,450	56,402	3,048.00-
3400	245,928	227,767	18,161.00-
3500	864	908	44.00
3600	38,668	40,257	1,589.00
3700	28,404	25,551	2,853.00-
4300 Materials And S	78,749	71,998	6,751.00-
5800 Prof/Cnslt Svcs	231,500	305,961	74,461.00
5900 Communications	840	1,518	678.00
Total for Org 060, Fd 01 and Expense accounts	2,847,370	2,967,233	119,863.00

Note: This is total budget for SACS Goal Codes 3571-3574 & 3671-3674. 35XX represents budget for Community School. 36XX represents budget for Court School.

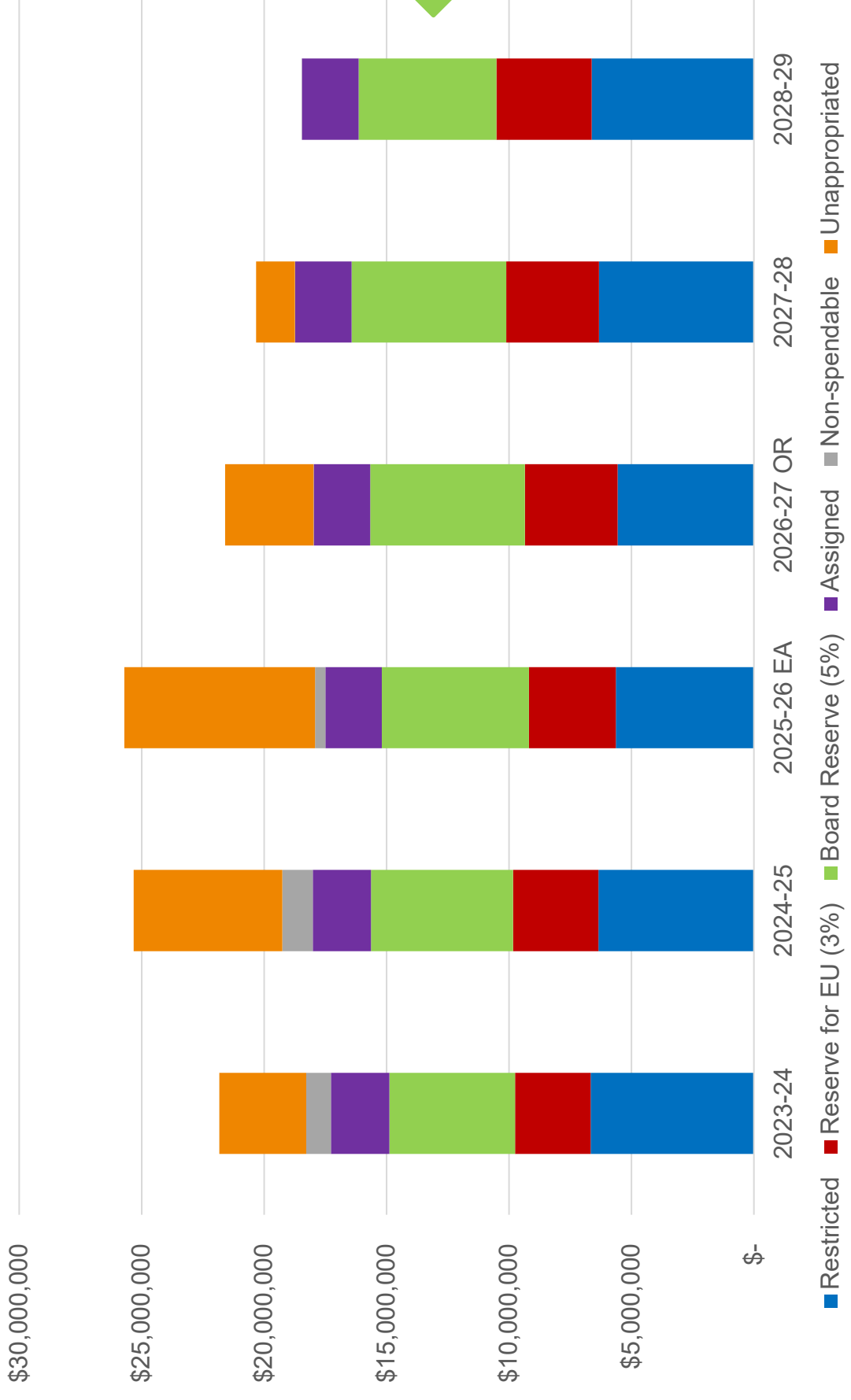


Fiscal06a Comparative Object Summary

		2025/26	2026/27	2025/26
		Revised	ob27-001	Col 2 - Col 1
		Budget		
Account Object Code				
Fd 01 - General Fund				
Expense				
1100 Teachers Salari		690,703	833,343	142,640.00
1200 Cert Pupil Supp		278,241	221,344	56,897.00-
1300 Cert Supvsr/Adm		421,355	294,047	127,308.00-
2100 Para Educator S		202,490	213,590	11,100.00
2200 Class Support S		27,027	29,568	2,541.00
2400 Clerical/Office		80,952	101,384	20,432.00
2900 Other Classifie		69,646	150,863	81,217.00
3100		230,717	257,031	26,314.00
3200		161,836	135,701	26,135.00-
3300		59,450	56,402	3,048.00-
3400		245,928	227,767	18,161.00-
3500		864	908	44.00
3600		38,668	40,257	1,589.00
3700		28,404	25,551	2,853.00-
4300 Materials And S		78,749	82,021	3,272.00
5200 Travel And Conf		60,000		60,000.00-
5800 Prof/Cnslt Svcs		235,000	803,562	568,562.00
5900 Communications		840	1,518	678.00
Total for Org 060, Fd 01 and Expense accounts		2,910,870	3,474,857	563,987.00

	2026-27	2027-28	2028-29
	Original Budget	Projected	Projected
Total Revenue	\$86,030,307	\$88,203,470	\$90,421,408
Total Expenditures	(\$89,678,448)	(\$89,878,868)	(\$92,289,033)
Interfund Transfers In	\$2,800,000	\$2,950,000	\$3,100,000
Interfund Transfers Out	(\$889,540)	(\$939,540)	(\$989,540)
Contributions	(\$2,315,879)	(\$2,361,748)	(\$2,403,964)
Net Increase / (Decrease) in Fund B	(\$4,053,560)	(\$2,026,686)	(\$2,161,129)
Beginning Fund Balance	\$20,072,099	\$16,018,539	\$13,991,853
Ending Fund Balance	\$16,018,539	\$13,991,853	\$11,830,724
Components of Fund Balance:			
Non-spendable Reserves	\$7,286	\$7,286	\$7,286
Lottery - Unrestricted	\$807,473	\$807,473	\$807,473
Small District Cash Loan Reserve	\$1,500,000	\$1,500,000	\$1,500,000
Board Reserve (5%)	\$6,308,930	\$6,307,735	\$5,631,401
Reserve for Economic Uncertainties	\$3,785,358	\$3,784,641	\$3,884,564
Undesignated Fund Balance	\$3,609,492	\$1,584,718	\$0





Thank you!

Questions?



Description			Resource Codes		Object Codes		2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
							Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES													
1) LCFF Sources		8010-8099	74,543,521.00	1,107,818.00	75,651,339.00	76,336,177.00	1,160,324.00	77,496,501.00	2.4%				
2) Federal Revenue		8100-8299	60,000.00	978,029.00	1,038,029.00	60,000.00	1,061,319.00	1,121,319.00	8.0%				
3) Other State Revenue		8300-8599	134,840.00	9,356,242.00	9,491,082.00	133,000.00	9,881,892.00	10,014,892.00	5.5%				
4) Other Local Revenue		8600-8799	9,219,398.00	21,793,988.00	31,013,386.00	9,501,130.00	21,125,628.00	30,626,758.00	-1.2%				
5) TOTAL, REVENUES			83,957,759.00	33,236,077.00	117,193,836.00	86,030,307.00	33,229,163.00	119,259,470.00	1.8%				
B. EXPENDITURES													
1) Certificated Salaries		1000-1999	8,470,018.00	8,097,651.00	16,567,669.00	9,288,842.00	8,643,883.00	17,932,725.00	8.2%				
2) Classified Salaries		2000-2999	14,460,530.00	4,718,998.00	19,179,528.00	16,912,691.00	4,799,281.00	21,711,972.00	13.2%				
3) Employee Benefits		3000-3999	9,510,278.00	6,651,462.00	16,161,740.00	10,904,144.00	6,771,943.00	17,676,087.00	9.4%				
4) Books and Supplies		4000-4999	2,469,620.00	1,038,189.00	3,507,809.00	2,336,983.00	851,983.00	3,188,966.00	-9.1%				
5) Services and Other Operating Expenditures		5000-5999	11,901,001.00	10,939,012.00	22,840,013.00	12,434,098.00	9,711,447.00	22,145,545.00	-3.0%				
6) Capital Outlay		6000-6999	35,000.00	0.00	35,000.00	35,000.00	120,000.00	155,000.00	342.9%				
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,807,872.00	1,702,440.00	41,510,312.00	41,285,915.00	1,702,440.00	42,988,355.00	3.6%				
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,378,306.00)	2,846,719.00	(531,587.00)	(3,519,225.00)	3,009,635.00	(509,590.00)	-4.1%				
9) TOTAL, EXPENDITURES			83,276,013.00	35,994,471.00	119,270,484.00	89,678,448.00	35,610,612.00	125,289,060.00	5.0%				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
			681,746.00	(2,758,394.00)	(2,076,648.00)	(3,648,141.00)	(2,381,449.00)	(6,029,590.00)	190.4%				
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	3,269,299.00	0.00	3,269,299.00	2,800,000.00	0.00	2,800,000.00	-14.4%				
b) Transfers Out		7600-7629	815,158.00	0.00	815,158.00	889,540.00	0.00	889,540.00	9.1%				
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	(2,043,922.00)	2,043,922.00	0.00	(2,315,879.00)	2,315,879.00	0.00	0.0%				
4) TOTAL, OTHER FINANCING SOURCES/USES			410,219.00	2,043,922.00	2,454,141.00	(405,419.00)	2,315,879.00	1,910,460.00	-22.2%				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			1,091,965.00	(714,472.00)	377,493.00	(4,053,560.00)	(65,570.00)	(4,119,130.00)	-1,191.2%				
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	18,980,134.00	6,349,120.00	25,329,254.00	20,072,099.00	5,634,648.00	25,706,747.00	1.5%				
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			18,980,134.00	6,349,120.00	25,329,254.00	20,072,099.00	5,634,648.00	25,706,747.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,980,134.00	6,349,120.00	25,329,254.00	20,072,099.00	5,634,648.00	25,706,747.00	1.5%
2) Ending Balance, June 30 (E + F1e)			20,072,099.00	5,634,648.00	25,706,747.00	16,018,539.00	5,589,078.00	21,587,617.00	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	5,645.98	0.00	5,645.98	6,086.00	0.00	6,086.00	7.8%
Prepaid Items		9713	413,101.75	47,393.33	460,495.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,587,254.67	5,587,254.67	0.00	5,598,005.00	5,598,005.00	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,617,653.00	0.00	8,617,653.00	8,616,403.00	0.00	8,616,403.00	0.0%
Small District Cash Loan Reserve	0000	9780	1,500,000.00		1,500,000.00			0.00	
Board Reserve	0000	9780	6,308,930.00		6,308,930.00			0.00	
Unrestricted Lottery	1100	9780	808,723.00		808,723.00			0.00	
Small District Cash Loan Reserve	0000	9780			0.00	1,500,000.00		1,500,000.00	
Board Reserve	0000	9780			0.00	6,308,930.00		6,308,930.00	
Unrestricted Lottery	1100	9780			0.00	807,473.00		807,473.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,553,659.78	0.00	3,553,659.78	3,785,358.00	0.00	3,785,358.00	6.5%
Unassigned/Unappropriated Amount		9790	7,480,838.49	0.00	7,480,838.49	3,609,492.00	(28,927.00)	3,580,565.00	-52.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	141,954,927.46	(47,642,557.91)	94,312,369.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	910,297.69	0.00	910,297.69				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,550.00	0.00	1,550.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	385,103.17	738,260.49	1,123,363.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	5,645.98	0.00	5,645.98				
7) Prepaid Expenditures		9330	413,101.75	47,393.33	460,495.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	875,596.00	0.00	875,596.00				
10) TOTAL, ASSETS			144,546,222.05	(46,856,904.09)	97,689,317.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	39,966,227.99	537,754.68	40,503,982.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	14,171,547.00	0.00	14,171,547.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	41,250.00	41,250.00				
6) TOTAL, LIABILITIES			54,137,774.99	579,004.68	54,716,779.67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	852,898.00	0.00	852,898.00				
2) TOTAL, DEFERRED INFLOWS			852,898.00	0.00	852,898.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			89,555,549.06	(47,435,908.77)	42,119,640.29				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,115,758.00	0.00	8,115,758.00	7,915,759.00	0.00	7,915,759.00	-2.5%
Education Protection Account State Aid - Current Year		8012	5,928.00	0.00	5,928.00	5,928.00	0.00	5,928.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	286,699.00	0.00	286,699.00	286,699.00	0.00	286,699.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	106,938,576.00	0.00	106,938,576.00	109,362,269.00	0.00	109,362,269.00	2.3%
Unsecured Roll Taxes		8042	4,400,451.00	0.00	4,400,451.00	4,747,634.00	0.00	4,747,634.00	7.9%
Prior Years' Taxes		8043	26,223.00	0.00	26,223.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,997,577.00	0.00	1,997,577.00	2,551,249.00	0.00	2,551,249.00	27.7%
Education Revenue Augmentation Fund (ERAF)		8045	16,072,582.00	0.00	16,072,582.00	46,589,445.00	0.00	46,589,445.00	189.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,387,520.00	0.00	8,387,520.00	8,750,306.00	0.00	8,750,306.00	4.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			146,231,314.00	0.00	146,231,314.00	180,209,289.00	0.00	180,209,289.00	23.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(71,687,793.00)	1,107,818.00	(70,579,975.00)	(103,873,112.00)	1,160,324.00	(102,712,788.00)	45.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			74,543,521.00	1,107,818.00	75,651,339.00	76,336,177.00	1,160,324.00	77,496,501.00	2.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	431,171.00	431,171.00	0.00	502,113.00	502,113.00	16.5%
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%
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		149,045.00	149,045.00		149,045.00	149,045.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		183,080.00	183,080.00		183,080.00	183,080.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		2,207.00	2,207.00		2,207.00	2,207.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		3,121.00	3,121.00	New
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		212,526.00	212,526.00		221,753.00	221,753.00	4.3%
	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
	Career and Technical Education	8290		0.00	0.00		0.00	0.00	0.0%
	All Other Federal Revenue	8290	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
TOTAL, FEDERAL REVENUE	All Other	8290	60,000.00	978,029.00	1,038,029.00	60,000.00	1,061,319.00	1,121,319.00	8.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		3,557,573.00	3,557,573.00		3,805,731.00	3,805,731.00	7.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	873,219.00	873,219.00	0.00	873,219.00	873,219.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	95,500.00	0.00	95,500.00	110,000.00	0.00	110,000.00	15.2%
Lottery - Unrestricted and Instructional Materials		8560	16,340.00	7,052.00	23,392.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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, 6685, 6690, 6695	8590		303,953.00	303,953.00		291,806.00	291,806.00	-4.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Arts and Music in Schools (Prop 28)	6770	8590		5,603.00	5,603.00		0.00	0.00	-100.0%
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	23,000.00	4,608,842.00	4,631,842.00	23,000.00	4,911,136.00	4,934,136.00	6.5%
TOTAL, OTHER STATE REVENUE			134,840.00	9,356,242.00	9,491,082.00	133,000.00	9,881,892.00	10,014,892.00	5.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	0.0%
Interest		8660	2,971,579.00	0.00	2,971,579.00	3,500,000.00	0.00	3,500,000.00	17.8%
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	1,996,399.00	1,996,399.00	0.00	1,996,399.00	1,996,399.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,101,302.00	514,650.00	4,615,952.00	4,190,874.00	505,250.00	4,696,124.00	1.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	529,540.00	8,761,294.00	9,290,834.00	465,085.00	7,859,608.00	8,324,693.00	-10.4%
Tuition		8710	1,598,977.00	10,521,645.00	12,120,622.00	1,327,171.00	10,764,371.00	12,091,542.00	-0.2%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,219,398.00	21,793,988.00	31,013,386.00	9,501,130.00	21,125,628.00	30,626,758.00	-1.2%
TOTAL, REVENUES			83,957,759.00	33,236,077.00	117,193,836.00	86,030,307.00	33,229,163.00	119,259,470.00	1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	965,016.00	1,782,681.00	2,747,697.00	907,434.00	1,961,101.00	2,868,535.00	4.4%
Certificated Pupil Support Salaries		1200	329,179.00	2,259,866.00	2,589,045.00	201,167.00	2,442,871.00	2,644,038.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,134,772.00	3,484,643.00	10,619,415.00	8,130,241.00	3,695,536.00	11,825,777.00	11.4%
Other Certificated Salaries		1900	41,051.00	570,461.00	611,512.00	50,000.00	544,375.00	594,375.00	-2.8%
TOTAL, CERTIFICATED SALARIES			8,470,018.00	8,097,651.00	16,567,669.00	9,288,842.00	8,643,883.00	17,932,725.00	8.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	242,595.00	2,625,491.00	2,868,086.00	365,002.00	2,558,236.00	2,923,238.00	1.9%
Classified Support Salaries		2200	582,150.00	210,396.00	792,546.00	622,094.00	212,867.00	834,961.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	4,496,486.00	650,591.00	5,147,077.00	5,623,922.00	850,320.00	6,474,242.00	25.8%
Clerical, Technical and Office Salaries		2400	8,254,807.00	1,213,290.00	9,468,097.00	9,381,528.00	1,139,118.00	10,520,646.00	11.1%
Other Classified Salaries		2900	884,492.00	19,230.00	903,722.00	920,145.00	38,740.00	958,885.00	6.1%
TOTAL, CLASSIFIED SALARIES			14,460,530.00	4,718,998.00	19,179,528.00	16,912,691.00	4,799,281.00	21,711,972.00	13.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,592,867.00	2,813,946.00	4,406,813.00	1,769,137.00	2,966,224.00	4,735,361.00	7.5%
PERS		3201-3202	3,661,478.00	1,497,725.00	5,159,203.00	4,285,043.00	1,451,309.00	5,736,352.00	11.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,180,813.00	501,709.00	1,682,522.00	1,362,738.00	512,342.00	1,875,080.00	11.4%
Unemployment Insurance		3401-3402	2,209,501.00	1,369,333.00	3,578,834.00	2,503,456.00	1,352,238.00	3,855,694.00	7.7%
Workers' Compensation		3501-3502	11,232.00	6,251.00	17,483.00	12,788.00	6,581.00	19,369.00	10.8%
OPEB, Allocated		3601-3602	498,151.00	280,875.00	779,026.00	569,108.00	293,589.00	862,697.00	10.7%
OPEB, Active Employees		3701-3702	356,236.00	181,623.00	537,859.00	401,874.00	189,660.00	591,534.00	10.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			9,510,278.00	6,651,462.00	16,161,740.00	10,904,144.00	6,771,943.00	17,676,087.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,052.00	7,052.00	0.00	54,000.00	54,000.00	665.7%
Books and Other Reference Materials		4200	2,521.00	12,050.00	14,571.00	2,521.00	7,900.00	10,421.00	-28.5%
Materials and Supplies		4300	1,604,371.00	464,207.00	2,068,578.00	1,503,734.00	262,203.00	1,765,937.00	-14.6%
Noncapitalized Equipment		4400	802,728.00	554,880.00	1,357,608.00	770,728.00	527,880.00	1,298,608.00	-4.3%
Food		4700	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,469,620.00	1,038,189.00	3,507,809.00	2,336,983.00	851,983.00	3,188,966.00	-9.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,268,000.00	6,404.00	4,274,404.00	4,200,000.00	3,050.00	4,203,050.00	-1.7%
Travel and Conferences		5200	495,740.00	365,547.00	861,287.00	493,840.00	208,813.00	702,653.00	-18.4%
Dues and Memberships		5300	179,030.00	15,641.00	194,671.00	179,530.00	15,825.00	195,355.00	0.4%
Insurance		5400 - 5499	212,889.00	0.00	212,889.00	212,889.00	0.00	212,889.00	0.0%
Operations and Housekeeping Services		5500	516,600.00	138,100.00	654,700.00	522,600.00	138,100.00	660,700.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,000.00	17,800.00	292,800.00	350,000.00	7,000.00	357,000.00	21.9%
Transfers of Direct Costs		5710	(1,993,533.00)	1,993,533.00	0.00	(2,172,635.00)	2,172,635.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(564.00)	0.00	(564.00)	(86.00)	0.00	(86.00)	-84.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	7,698,437.00	8,381,752.00	16,080,189.00	8,314,308.00	7,148,040.00	15,462,348.00	-3.8%
Communications		5900	249,402.00	20,235.00	269,637.00	333,652.00	17,984.00	351,636.00	30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,901,001.00	10,939,012.00	22,840,013.00	12,434,098.00	9,711,447.00	22,145,545.00	-3.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	30,000.00	0.00	30,000.00	30,000.00	120,000.00	150,000.00	400.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	0.00	35,000.00	35,000.00	120,000.00	155,000.00	342.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		1,702,440.00	1,702,440.00		1,702,440.00	1,702,440.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	39,807,872.00	0.00	39,807,872.00	41,285,915.00	0.00	41,285,915.00	3.7%
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)			39,807,872.00	1,702,440.00	41,510,312.00	41,285,915.00	1,702,440.00	42,988,355.00	3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,846,719.00)	2,846,719.00	0.00	(3,009,635.00)	3,009,635.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(531,587.00)	0.00	(531,587.00)	(509,590.00)	0.00	(509,590.00)	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,378,306.00)	2,846,719.00	(531,587.00)	(3,519,225.00)	3,009,635.00	(509,590.00)	-4.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL EXPENDITURES			83,276,013.00	35,994,471.00	119,270,484.00	89,678,448.00	35,610,612.00	125,289,060.00	5.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,269,299.00	0.00	3,269,299.00	2,800,000.00	0.00	2,800,000.00	-14.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,269,299.00	0.00	3,269,299.00	2,800,000.00	0.00	2,800,000.00	-14.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	815,158.00	0.00	815,158.00	889,540.00	0.00	889,540.00	9.1%
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			815,158.00	0.00	815,158.00	889,540.00	0.00	889,540.00	9.1%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,091,722.00)	2,091,722.00	0.00	(2,315,879.00)	2,315,879.00	0.00	0.0%
Contributions from Restricted Revenues		8990	47,800.00	(47,800.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,043,922.00)	2,043,922.00	0.00	(2,315,879.00)	2,315,879.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a- b + c - d + e)			410,219.00	2,043,922.00	2,454,141.00	(405,419.00)	2,315,879.00	1,910,460.00	-22.2%

Description			Function Codes		Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources		8010-8099	74,543,521.00	1,107,818.00		75,651,339.00		76,336,177.00		1,160,324.00		2.4%
2) Federal Revenue		8100-8299	60,000.00	978,029.00		1,038,029.00		60,000.00		1,061,319.00		8.0%
3) Other State Revenue		8300-8599	134,840.00	9,356,242.00		9,491,082.00		133,000.00		9,881,892.00		5.5%
4) Other Local Revenue		8600-8799	9,219,398.00	21,793,988.00		31,013,386.00		9,501,130.00		21,125,628.00		-1.2%
5) TOTAL, REVENUES			83,957,759.00	33,236,077.00		117,193,836.00		86,030,307.00		33,229,163.00		1.8%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999		3,189,138.00	7,898,177.00		11,087,315.00		3,237,118.00		7,899,285.00		0.4%
2) Instruction - Related Services	2000-2999		14,185,727.00	17,588,010.00		31,773,737.00		16,093,813.00		16,781,906.00		3.5%
3) Pupil Services	3000-3999		3,596,873.00	5,139,415.00		8,736,288.00		4,089,339.00		5,363,775.00		8.2%
4) Ancillary Services	4000-4999		0.00	188,054.00		188,054.00		0.00		250,339.00		33.1%
5) Community Services	5000-5999		1,541,975.00	135,976.00		1,677,951.00		1,787,165.00		140,084.00		14.9%
6) Enterprise	6000-6999		0.00	0.00		0.00		0.00		0.00		0.0%
7) General Administration	7000-7999		18,466,217.00	2,879,048.00		21,345,265.00		20,698,357.00		3,010,935.00		11.1%
8) Plant Services	8000-8999		2,488,211.00	463,351.00		2,951,562.00		2,486,741.00		461,848.00		-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	39,807,872.00	1,702,440.00		41,510,312.00		41,285,915.00		1,702,440.00		3.6%
10) TOTAL, EXPENDITURES			83,276,013.00	35,994,471.00		119,270,484.00		89,678,448.00		35,610,612.00		5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
			681,746.00	(2,758,394.00)		(2,076,648.00)		(3,648,141.00)		(2,381,449.00)		190.4%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	3,269,299.00	0.00		3,269,299.00		2,800,000.00		0.00		-14.4%
b) Transfers Out		7600-7629	815,158.00	0.00		815,158.00		889,540.00		0.00		9.1%
2) Other Sources/Uses												
a) Sources		8930-8979	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		0.0%
3) Contributions		8980-8999	(2,043,922.00)	2,043,922.00		0.00		(2,315,879.00)		2,315,879.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			410,219.00	2,043,922.00		2,454,141.00		(405,419.00)		2,315,879.00		-22.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,091,965.00	(714,472.00)		377,493.00		(4,053,560.00)		(65,570.00)		-1,191.2%
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	18,980,134.00	6,349,120.00		25,329,254.00		20,072,099.00		5,634,648.00		1.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,980,134.00	6,349,120.00	25,329,254.00	20,072,099.00	5,634,648.00	25,706,747.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,980,134.00	6,349,120.00	25,329,254.00	20,072,099.00	5,634,648.00	25,706,747.00	1.5%
2) Ending Balance, June 30 (E + F1e)			20,072,099.00	5,634,648.00	25,706,747.00	16,018,539.00	5,569,078.00	21,587,617.00	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	5,645.98	0.00	5,645.98	6,086.00	0.00	6,086.00	7.8%
Prepaid Items		9713	413,101.75	47,393.33	460,495.08	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,587,254.67	5,587,254.67	0.00	5,598,005.00	5,598,005.00	0.2%
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	8,617,653.00	0.00	8,617,653.00	8,616,403.00	0.00	8,616,403.00	0.0%
Small District Cash Loan Reserve	0000	9780	1,500,000.00		1,500,000.00			0.00	
Board Reserve	0000	9780	6,308,930.00		6,308,930.00			0.00	
Unrestricted Lottery	1100	9780	808,723.00		808,723.00			0.00	
Small District Cash Loan Reserve	0000	9780			0.00	1,500,000.00		1,500,000.00	
Board Reserve	0000	9780			0.00	6,308,930.00		6,308,930.00	
Unrestricted Lottery	1100	9780			0.00	807,473.00		807,473.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,553,659.78	0.00	3,553,659.78	3,785,358.00	0.00	3,785,358.00	6.5%
Unassigned/Unappropriated Amount		9790	7,480,838.49	0.00	7,480,838.49	3,609,492.00	(28,927.00)	3,580,565.00	-52.1%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	221,909.00	25,742.00
6300	Lottery: Instructional Materials	573,910.00	519,910.00
6333	CA Community Schools Partnership Act - Coordination Grant	51,856.00	51,856.00
6383	Golden State Pathways Program	107,423.00	107,423.00
6500	Special Education	1,653,364.82	1,894,822.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	128,157.00	0.00
6546	Mental Health-Related Services	13,053.00	0.00
6620	Reversing Opioid Overdoses	93,444.00	93,444.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	62,614.00	56,188.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	126,294.00	120,691.00
7311	Classified School Employee Professional Development Block Grant	45,005.00	45,005.00
7399	LCFF Equity Multiplier	216,610.00	38,898.00
7810	Other Restricted State	392,029.00	389,575.00
9010	Other Restricted Local	1,901,585.85	2,254,451.00
Total, Restricted Balance		5,587,254.67	5,598,005.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	70,811,844.00	102,712,788.00	45.1%
2) Federal Revenue		8100-8299	19,916,200.00	19,944,873.00	0.1%
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			90,728,044.00	122,657,661.00	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	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	90,728,044.00	122,657,661.00	35.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			90,728,044.00	122,657,661.00	35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	375,775.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,913,570.77		
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			20,289,346.02		
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	21,682,847.23		
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			21,682,847.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(1,393,501.21)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	70,811,844.00	102,712,788.00	45.1%
TOTAL, LCFF SOURCES			70,811,844.00	102,712,788.00	45.1%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	19,916,200.00	19,944,873.00	0.1%
TOTAL, FEDERAL REVENUE			19,916,200.00	19,944,873.00	0.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			90,728,044.00	122,657,661.00	35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	19,916,200.00	19,944,873.00	0.1%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,495,223.00	2,338,685.00	-6.3%
3) Other State Revenue		8300-8599	22,794,586.00	22,764,903.00	-0.1%
4) Other Local Revenue		8600-8799	3,027,576.00	2,750,218.00	-9.2%
5) TOTAL, REVENUES			28,317,385.00	27,853,806.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	551,124.00	665,742.00	20.8%
2) Classified Salaries		2000-2999	2,249,284.00	2,574,107.00	14.4%
3) Employee Benefits		3000-3999	1,244,314.00	1,417,697.00	13.9%
4) Books and Supplies		4000-4999	189,249.00	179,318.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	24,366,985.00	23,396,892.00	-4.0%
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	531,587.00	509,590.00	-4.1%
9) TOTAL, EXPENDITURES			29,132,543.00	28,743,346.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,158.00)	(889,540.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	815,158.00	889,540.00	9.1%
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			815,158.00	889,540.00	9.1%
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	727,613.00	727,613.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,613.00	727,613.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,613.00	727,613.00	0.0%
2) Ending Balance, June 30 (E + F1e)			727,613.00	727,613.00	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	722,495.00	722,495.00	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	5,118.00	5,118.00	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	18,913,945.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	159,184.44		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,073,129.71		
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	(123.48)		
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			(123.48)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			19,073,253.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,495,223.00	2,338,685.00	-6.3%
TOTAL, FEDERAL REVENUE			2,495,223.00	2,338,685.00	-6.3%
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	20,606,191.00	20,606,191.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	126,452.00	126,452.00	0.0%
All Other State Revenue	All Other	8590	2,061,943.00	2,032,260.00	-1.4%
TOTAL, OTHER STATE REVENUE			22,794,586.00	22,764,903.00	-0.1%
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	175,213.00	282,867.00	61.4%
All Other Fees and Contracts		8689	20,193.00	87,230.00	332.0%
Other Local Revenue					
All Other Local Revenue		8699	2,832,170.00	2,380,121.00	-16.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,027,576.00	2,750,218.00	-9.2%
TOTAL, REVENUES			28,317,385.00	27,853,806.00	-1.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	320,000.00	320,000.00	0.0%
5) TOTAL, REVENUES			320,000.00	320,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	660,000.00	660,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			660,000.00	660,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,000.00)	(340,000.00)	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)			(340,000.00)	(340,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,438,677.00	8,098,677.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,438,677.00	8,098,677.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,438,677.00	8,098,677.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			8,098,677.00	7,758,677.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,232,637.00	2,892,637.00	-10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,866,040.00	4,866,040.00	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	8,455,496.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	91,995.09		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,547,491.87		
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	35,916.00		
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			35,916.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			8,511,575.87		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	320,000.00	320,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			320,000.00	320,000.00	0.0%
TOTAL, REVENUES			320,000.00	320,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700,000.00	2,800,000.00	3.7%
5) TOTAL, REVENUES			2,700,000.00	2,800,000.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,700,000.00	2,800,000.00	3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,269,299.00	2,800,000.00	-14.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,269,299.00)	(2,800,000.00)	-14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(569,299.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,757,748.00	83,188,449.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,757,748.00	83,188,449.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,757,748.00	83,188,449.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			83,188,449.00	83,188,449.00	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	83,188,449.00	83,188,449.00	0.0%
Reserve for Fiscal Stability (Rising Costs under Flat Funding Conditions)	0000	9780	83,188,449.00		
Reserve for Fiscal Stability (Rising Costs under Flat Funding Conditions)	0000	9780		83,188,449.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,906,733.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	782,689.44		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,132,787.00		
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			85,822,209.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			85,822,209.58		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,700,000.00	2,800,000.00	3.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700,000.00	2,800,000.00	3.7%
TOTAL, REVENUES			2,700,000.00	2,800,000.00	3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,269,299.00	2,800,000.00	-14.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,269,299.00	2,800,000.00	-14.4%
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+e)			(3,269,299.00)	(2,800,000.00)	-14.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	11,000.00	0.0%
5) TOTAL, REVENUES			11,000.00	11,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	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)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	223,195.00	229,195.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,195.00	229,195.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,195.00	229,195.00	2.7%
2) Ending Balance, June 30 (E + F1e)			229,195.00	235,195.00	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,000.00	12,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	223,195.00	223,195.00	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	192,350.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,760.00		
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			231,110.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			231,110.70		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	11,000.00	0.0%
TOTAL, REVENUES			11,000.00	11,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	650,000.00	-18.8%
5) TOTAL, REVENUES			800,000.00	650,000.00	-18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			800,000.00	650,000.00	-18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800,000.00	650,000.00	-18.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,584,439.00	16,384,439.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,584,439.00	16,384,439.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,584,439.00	16,384,439.00	5.1%
2) Ending Balance, June 30 (E + F1e)			16,384,439.00	17,034,439.00	4.0%
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	16,384,439.00	17,034,439.00	4.0%
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	15,872,115.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	168,338.15		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,040,453.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			16,040,453.41		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	800,000.00	650,000.00	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,000.00	650,000.00	-18.8%
TOTAL, REVENUES			800,000.00	650,000.00	-18.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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+e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			50,000.00	50,000.00	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)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,019.00	1,431,019.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,019.00	1,431,019.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,019.00	1,431,019.00	3.6%
2) Ending Balance, June 30 (E + F1e)			1,431,019.00	1,481,019.00	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,431,019.00	1,481,019.00	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,406,510.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,917.32		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,421,428.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,421,428.02		
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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,295,000.00	2,300,000.00	-72.3%
5) TOTAL, REVENUES			8,295,000.00	2,300,000.00	-72.3%
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	1,500,000.00	1,500,000.00	0.0%
6) Capital Outlay		6000-6999	3,362,883.00	13,900,000.00	313.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,862,883.00	15,400,000.00	216.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,432,117.00	(13,100,000.00)	-481.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,432,117.00	(13,100,000.00)	-481.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,954,537.00	64,386,654.00	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,954,537.00	64,386,654.00	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,954,537.00	64,386,654.00	5.6%
2) Ending Balance, June 30 (E + F1e)			64,386,654.00	51,286,654.00	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,346,190.00	27,246,190.00	-32.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,040,464.00	24,040,464.00	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	60,150,506.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	660,717.80		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			60,811,223.97		
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	117,925.08		
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			117,925.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			60,693,298.89		
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	6,000,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,295,000.00	2,300,000.00	0.2%
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			8,295,000.00	2,300,000.00	-72.3%
TOTAL, REVENUES			8,295,000.00	2,300,000.00	-72.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		78,853.00	-100.00%		0.00%	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	76,336,177.00	2.78%	78,455,278.00	2.69%	80,569,286.00
2. Federal Revenues	8100-8299	60,000.00	0.00%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	133,000.00	3.05%	137,062.00	2.87%	140,992.00
4. Other Local Revenues	8600-8799	9,501,130.00	0.53%	9,551,130.00	1.05%	9,651,130.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,800,000.00	5.36%	2,950,000.00	5.08%	3,100,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,315,879.00)	1.98%	(2,361,748.00)	1.79%	(2,403,964.00)
6. Total (Sum lines A1 thru A5c)		86,514,428.00	2.63%	88,791,722.00	2.62%	91,117,444.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,288,842.00		9,403,175.00
b. Step & Column Adjustment				139,333.00		141,048.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		(25,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,288,842.00	1.23%	9,403,175.00	1.23%	9,519,223.00
2. Classified Salaries						
a. Base Salaries				16,912,691.00		16,923,304.00
b. Step & Column Adjustment				84,563.00		84,617.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(73,950.00)		(47,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,912,691.00	0.06%	16,923,304.00	0.22%	16,960,421.00
3. Employee Benefits	3000-3999	10,904,144.00	-0.19%	10,883,821.00	1.26%	11,021,098.00
4. Books and Supplies	4000-4999	2,336,983.00	2.01%	2,383,962.00	2.75%	2,449,521.00
5. Services and Other Operating Expenditures	5000-5999	12,434,098.00	-11.43%	11,013,068.00	4.34%	11,490,928.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,285,915.00	3.50%	42,730,763.00	3.57%	44,257,067.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,519,225.00)	-0.71%	(3,494,225.00)	-1.43%	(3,444,225.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	889,540.00	5.62%	939,540.00	5.32%	989,540.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		90,567,988.00	0.28%	90,818,408.00	2.71%	93,278,573.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,053,560.00)		(2,026,686.00)		(2,161,129.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,072,099.00		16,018,539.00		13,991,853.00
2. Ending Fund Balance (Sum lines C and D1)		16,018,539.00		13,991,853.00		11,830,724.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,286.00		7,286.00		7,286.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,616,403.00		8,615,208.00		7,938,874.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,785,358.00		3,784,641.00		3,884,564.00
2. Unassigned/Unappropriated	9790	3,609,492.00		1,584,718.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,018,539.00		13,991,853.00		11,830,724.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,785,358.00		3,784,641.00		3,884,564.00
c. Unassigned/Unappropriated	9790	3,609,492.00		1,584,718.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,394,850.00		5,369,359.00		3,884,564.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salary savings from retirement						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,160,324.00	3.30%	1,198,615.00	3.09%	1,235,652.00
2. Federal Revenues	8100-8299	1,061,319.00	0.00%	1,061,319.00	0.00%	1,061,319.00
3. Other State Revenues	8300-8599	9,881,892.00	1.53%	10,033,464.00	0.00%	10,033,464.00
4. Other Local Revenues	8600-8799	21,125,628.00	1.50%	21,443,162.00	1.53%	21,770,222.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,315,879.00	1.98%	2,361,748.00	1.79%	2,403,964.00
6. Total (Sum lines A1 thru A5c)		35,545,042.00	1.56%	36,098,308.00	1.13%	36,504,621.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,643,883.00		9,220,259.00
b. Step & Column Adjustment				258,842.00		278,513.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				317,534.00		327,060.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,643,883.00	6.67%	9,220,259.00	6.57%	9,825,832.00
2. Classified Salaries						
a. Base Salaries				4,799,281.00		4,871,270.00
b. Step & Column Adjustment				71,989.00		73,069.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,799,281.00	1.50%	4,871,270.00	1.50%	4,944,339.00
3. Employee Benefits	3000-3999	6,771,943.00	-0.31%	6,751,035.00	0.86%	6,809,237.00
4. Books and Supplies	4000-4999	851,983.00	-67.34%	278,224.00	2.75%	285,875.00
5. Services and Other Operating Expenditures	5000-5999	9,711,447.00	-3.12%	9,408,432.00	1.87%	9,584,520.00
6. Capital Outlay	6000-6999	120,000.00	0.00%	120,000.00	0.00%	120,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,702,440.00	0.00%	1,702,440.00	0.00%	1,702,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,009,635.00	-0.83%	2,984,635.00	-1.68%	2,934,635.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		35,610,612.00	-0.77%	35,336,295.00	2.46%	36,206,878.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(65,570.00)		762,013.00		297,743.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,634,648.00		5,569,078.00		6,331,091.00
2. Ending Fund Balance (Sum lines C and D1)		5,569,078.00		6,331,091.00		6,628,834.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,598,005.00		6,331,091.00		6,628,834.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(28,927.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,569,078.00		6,331,091.00		6,628,834.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Additional costs related to SPED county programs						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		78,853.00	-100.00%	0.00	0.00%	0.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	77,496,501.00	2.78%	79,653,893.00	2.70%	81,804,938.00
2. Federal Revenues	8100-8299	1,121,319.00	0.00%	1,121,319.00	0.00%	1,121,319.00
3. Other State Revenues	8300-8599	10,014,892.00	1.55%	10,170,526.00	0.04%	10,174,456.00
4. Other Local Revenues	8600-8799	30,626,758.00	1.20%	30,994,292.00	1.38%	31,421,352.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,800,000.00	5.36%	2,950,000.00	5.08%	3,100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		122,059,470.00	2.32%	124,890,030.00	2.19%	127,622,065.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,932,725.00		18,623,434.00
b. Step & Column Adjustment				398,175.00		419,561.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				292,534.00		302,060.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,932,725.00	3.85%	18,623,434.00	3.87%	19,345,055.00
2. Classified Salaries						
a. Base Salaries				21,711,972.00		21,794,574.00
b. Step & Column Adjustment				156,552.00		157,686.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(73,950.00)		(47,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,711,972.00	0.38%	21,794,574.00	0.51%	21,904,760.00
3. Employee Benefits	3000-3999	17,676,087.00	-0.23%	17,634,856.00	1.11%	17,830,335.00
4. Books and Supplies	4000-4999	3,188,966.00	-16.52%	2,662,186.00	2.75%	2,735,396.00
5. Services and Other Operating Expenditures	5000-5999	22,145,545.00	-7.79%	20,421,500.00	3.20%	21,075,448.00
6. Capital Outlay	6000-6999	155,000.00	0.00%	155,000.00	0.00%	155,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,988,355.00	3.36%	44,433,203.00	3.44%	45,959,507.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(509,590.00)	0.00%	(509,590.00)	0.00%	(509,590.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	889,540.00	5.62%	939,540.00	5.32%	989,540.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		126,178,600.00	-0.02%	126,154,703.00	2.64%	129,485,451.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,119,130.00)		(1,264,673.00)		(1,863,386.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,706,747.00		21,587,617.00		20,322,944.00
2. Ending Fund Balance (Sum lines C and D1)		21,587,617.00		20,322,944.00		18,459,558.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,286.00		7,286.00		7,286.00
b. Restricted	9740	5,598,005.00		6,331,091.00		6,628,834.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,616,403.00		8,615,208.00		7,938,874.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,785,358.00		3,784,641.00		3,884,564.00
2. Unassigned/Unappropriated	9790	3,580,565.00		1,584,718.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,587,617.00		20,322,944.00		18,459,558.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,785,358.00		3,784,641.00		3,884,564.00
c. Unassigned/Unappropriated	9790	3,609,492.00		1,584,718.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(28,927.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,365,923.00		5,369,359.00		3,884,564.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.84%		4.26%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		122,657,661.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		126,178,600.00		126,154,703.00		129,485,451.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		126,178,600.00		126,154,703.00		129,485,451.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		126,178,600.00		126,154,703.00		129,485,451.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,523,572.00		2,523,094.06		2,589,709.02
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,671,000.00		2,671,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES