CAJON VALLEY
UNION SCHOOL DISTRICT

2026-27 BUDGET

2025-26 ESTIMATED ACTUALS

State SACS and District Schedules

for Annual Budget Adoption

June 30, 2026

GENERAL FUND SUMMARY

2025-26 ESTIMATED ACTUALS

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2026-27 ADOPTED BUDGET

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	228,287,692.00	1,768,008.00	230,055,700.00	235,666,642.00	1,766,934.00	237,433,576.00	3.2%
2) Federal Revenue		8100-8299	8,595.24	18,838,106.58	18,846,701.82	8,596.00	16,075,103.00	16,083,699.00	-14.7%
3) Other State Revenue		8300-8599	5,402,801.50	60,644,291.11	66,047,092.61	5,337,757.00	51,199,823.50	56,537,580.50	-14.4%
4) Other Local Revenue		8600-8799	13,579,062.06	22,457,378.23	36,036,440.29	10,799,660.00	25,688,982.79	36,488,642.79	1.3%
5) TOTAL, REVENUES			247,278,150.80	103,707,783.92	350,985,934.72	251,812,655.00	94,730,843.29	346,543,498.29	-1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	85,417,212.64	50,145,894.43	135,563,107.07	87,410,720.95	45,166,655.84	132,577,376.79	-2.2%
2) Classified Salaries		2000-2999	29,483,635.93	36,929,976.60	66,413,612.53	29,291,338.18	36,762,273.40	66,053,611.58	-0.5%
3) Employee Benefits		3000-3999	45,514,410.79	47,291,230.47	92,805,641.26	47,320,586.03	46,683,290.48	94,003,876.51	1.3%
4) Books and Supplies		4000-4999	15,884,434.84	10,618,765.25	26,503,200.09	6,189,937.43	6,902,677.51	13,092,614.94	-50.6%
5) Services and Other Operating Expenditures		5000-5999	21,390,545.11	22,943,820.78	44,334,365.89	19,251,926.63	17,732,779.91	36,984,706.54	-16.6%
6) Capital Outlay		6000-6999	4,545,364.14	7,220,334.52	11,765,698.66	54,099.00	3,405,000.00	3,459,099.00	-70.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,045.00	1,865,613.52	1,942,658.52	77,045.00	677,725.00	754,770.00	-61.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,470,434.76)	4,586,947.01	(883,487.75)	(4,831,446.58)	3,859,710.32	(971,736.26)	10.0%
9) TOTAL, EXPENDITURES			196,842,213.69	181,602,582.58	378,444,796.27	184,764,206.64	161,190,112.46	345,954,319.10	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,435,937.11	(77,894,798.66)	(27,458,861.55)	67,048,448.36	(66,459,269.17)	589,179.19	-102.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,357,537.00	0.00	2,357,537.00	1,307,537.00	0.00	1,307,537.00	-44.5%
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	(70,254,130.58)	70,254,130.58	0.00	(64,535,049.86)	64,535,049.86	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,611,667.58)	70,254,130.58	(2,357,537.00)	(65,842,586.86)	64,535,049.86	(1,307,537.00)	-44.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,175,730.47)	(7,640,668.08)	(29,816,398.55)	1,205,861.50	(1,924,219.31)	(718,357.81)	-97.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
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)			82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
2) Ending Balance, June 30 (E + F1e)			60,463,116.38	31,696,020.92	92,159,137.30	61,668,977.88	29,771,801.61	91,440,779.49	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	251,945.00	0.00	251,945.00	251,946.00	0.00	251,946.00	0.0%
Prepaid Items		9713	121,236.00	0.00	121,236.00	121,236.00	0.00	121,236.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,696,020.92	31,696,020.92	0.00	29,771,801.61	29,771,801.61	-6.1%
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	26,419,610.00	0.00	26,419,610.00	New
Facilities and Infrastructure	0000	9760			*0.00*	*9,000,000.00*		*9,000,000.00*	
Technology Replacement	0000	9760			*0.00*	*9,000,000.00*		*9,000,000.00*	
Retiree Benefit Obligations (Unfunded OPEB Liability)	0000	9760			*0.00*	*8,419,610.00*		*8,419,610.00*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,424,070.00	0.00	11,424,070.00	10,417,856.00	0.00	10,417,856.00	-8.8%
Unassigned/Unappropriated Amount		9790	48,515,865.38	0.00	48,515,865.38	24,308,329.88	0.00	24,308,329.88	-49.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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 Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	146,758,358.00	0.00	146,758,358.00	153,172,554.00	0.00	153,172,554.00	4.4%
Education Protection Account State Aid - Current Year		8012	38,023,651.00	0.00	38,023,651.00	39,012,154.00	0.00	39,012,154.00	2.6%
State Aid - Prior Years		8019	(196.00)	0.00	(196.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	197,407.00	0.00	197,407.00	197,407.00	0.00	197,407.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	46,782,505.00	0.00	46,782,505.00	46,782,505.00	0.00	46,782,505.00	0.0%
Unsecured Roll Taxes		8042	1,544,163.00	0.00	1,544,163.00	1,544,163.00	0.00	1,544,163.00	0.0%
Prior Years' Taxes		8043	(31,068.00)	0.00	(31,068.00)	(31,068.00)	0.00	(31,068.00)	0.0%
Supplemental Taxes		8044	2,954,390.00	0.00	2,954,390.00	2,954,390.00	0.00	2,954,390.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(189,757.00)	0.00	(189,757.00)	(189,757.00)	0.00	(189,757.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,076,967.00	0.00	4,076,967.00	4,076,967.00	0.00	4,076,967.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			240,116,420.00	0.00	240,116,420.00	247,519,315.00	0.00	247,519,315.00	3.1%
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	(11,828,728.00)	0.00	(11,828,728.00)	(11,852,673.00)	0.00	(11,852,673.00)	0.2%
Property Taxes Transfers		8097	0.00	1,768,008.00	1,768,008.00	0.00	1,766,934.00	1,766,934.00	-0.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			228,287,692.00	1,768,008.00	230,055,700.00	235,666,642.00	1,766,934.00	237,433,576.00	3.2%
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	4,753,396.20	4,753,396.20	0.00	4,714,291.00	4,714,291.00	-0.8%
Special Education Discretionary Grants		8182	0.00	521,246.01	521,246.01	0.00	460,639.00	460,639.00	-11.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,595.24	0.00	8,595.24	8,596.00	0.00	8,596.00	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%

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 I, Part A, Basic	3010	8290		9,721,033.39	9,721,033.39		8,497,319.00	8,497,319.00	-12.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,093,859.78	1,093,859.78		849,625.00	849,625.00	-22.3%
Title III, Immigrant Student Program	4201	8290		226,269.00	226,269.00		226,269.00	226,269.00	0.0%
Title III, English Learner Program	4203	8290		1,073,223.97	1,073,223.97		674,812.00	674,812.00	-37.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		1,449,078.23	1,449,078.23		652,148.00	652,148.00	-55.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,595.24	18,838,106.58	18,846,701.82	8,596.00	16,075,103.00	16,083,699.00	-14.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,128,271.00	1,128,271.00	0.00	1,128,271.00	1,128,271.00	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	446,570.00	446,570.00	0.00	407,656.88	407,656.88	-8.7%
Mandated Costs Reimbursements		8550	583,881.00	0.00	583,881.00	583,881.00	0.00	583,881.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,941,244.26	1,172,114.23	4,113,358.49	2,963,620.00	1,279,036.00	4,242,656.00	3.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		25,816,415.00	25,816,415.00		25,816,415.00	25,816,415.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		3,239,023.00	3,239,023.00		3,239,023.00	3,239,023.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,877,676.24	28,841,897.88	30,719,574.12	1,790,256.00	19,329,421.62	21,119,677.62	-31.3%
TOTAL, OTHER STATE REVENUE			5,402,801.50	60,644,291.11	66,047,092.61	5,337,757.00	51,199,823.50	56,537,580.50	-14.4%
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	56,500.00	0.00	56,500.00	50,000.00	0.00	50,000.00	-11.5%
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	169,536.00	0.00	169,536.00	165,000.00	0.00	165,000.00	-2.7%
Interest		8660	3,003,100.00	0.00	3,003,100.00	2,500,100.00	0.00	2,500,100.00	-16.7%
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%

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Transportation Fees From Individuals		8675	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interagency Services		8677	4,577,250.00	5,306,821.53	9,884,071.53	4,577,250.00	3,565,242.63	8,142,492.63	-17.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,697,676.06	2,082,267.70	7,779,943.76	3,432,310.00	1,552,211.16	4,984,521.16	-35.9%
Tuition		8710	0.00	266,364.00	266,364.00	0.00	266,364.00	266,364.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		14,801,925.00	14,801,925.00		20,305,165.00	20,305,165.00	37.2%
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			13,579,062.06	22,457,378.23	36,036,440.29	10,799,660.00	25,688,982.79	36,488,642.79	1.3%
TOTAL, REVENUES			247,278,150.80	103,707,783.92	350,985,934.72	251,812,655.00	94,730,843.29	346,543,498.29	-1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,239,403.83	37,688,105.74	102,927,509.57	67,219,028.43	33,171,476.84	100,390,505.27	-2.5%
Certificated Pupil Support Salaries		1200	7,644,233.45	2,988,982.90	10,633,216.35	7,349,827.00	2,867,479.00	10,217,306.00	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,780,742.92	6,686,735.11	16,467,478.03	10,034,872.00	6,531,127.00	16,565,999.00	0.6%
Other Certificated Salaries		1900	2,752,832.44	2,782,070.68	5,534,903.12	2,806,993.52	2,596,573.00	5,403,566.52	-2.4%
TOTAL, CERTIFICATED SALARIES			85,417,212.64	50,145,894.43	135,563,107.07	87,410,720.95	45,166,655.84	132,577,376.79	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,623,508.52	25,543,855.76	28,167,364.28	2,610,012.00	25,300,999.98	27,911,011.98	-0.9%
Classified Support Salaries		2200	10,919,096.63	6,873,458.72	17,792,555.35	10,934,322.00	7,391,538.00	18,325,860.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,258,064.15	1,067,018.63	4,325,082.78	3,371,503.00	1,035,706.00	4,407,209.00	1.9%
Clerical, Technical and Office Salaries		2400	9,635,571.61	1,817,368.69	11,452,940.30	9,363,536.18	1,839,063.42	11,202,599.60	-2.2%
Other Classified Salaries		2900	3,047,395.02	1,628,274.80	4,675,669.82	3,011,965.00	1,194,966.00	4,206,931.00	-10.0%
TOTAL, CLASSIFIED SALARIES			29,483,635.93	36,929,976.60	66,413,612.53	29,291,338.18	36,762,273.40	66,053,611.58	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,473,704.37	20,771,882.09	36,245,586.46	15,789,707.00	20,904,782.00	36,694,489.00	1.2%
PERS		3201-3202	7,450,107.30	9,949,789.77	17,399,897.07	7,321,517.03	9,774,661.00	17,096,178.03	-1.7%
OASDI/Medicare/Alternative		3301-3302	3,507,905.06	3,640,656.12	7,148,561.18	3,555,319.00	3,502,221.00	7,057,540.00	-1.3%
Health and Welfare Benefits		3401-3402	13,515,752.45	9,701,951.21	23,217,703.66	14,623,058.00	9,348,019.48	23,971,077.48	3.2%
Unemployment Insurance		3501-3502	93,598.93	47,356.22	140,955.15	58,958.00	41,086.00	100,044.00	-29.0%
Workers' Compensation		3601-3602	3,753,365.23	2,743,582.49	6,496,947.72	4,219,774.00	2,668,428.00	6,888,202.00	6.0%
OPEB, Allocated		3701-3702	1,652,542.44	359,904.57	2,012,447.01	1,666,873.00	371,065.00	2,037,938.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,435.01	76,108.00	143,543.01	85,380.00	73,028.00	158,408.00	10.4%
TOTAL, EMPLOYEE BENEFITS			45,514,410.79	47,291,230.47	92,805,641.26	47,320,586.03	46,683,290.48	94,003,876.51	1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	489,552.63	489,552.63	0.00	489,553.00	489,553.00	0.0%
Books and Other Reference Materials		4200	1,164,571.64	164,952.24	1,329,523.88	47,150.00	114,090.00	161,240.00	-87.9%
Materials and Supplies		4300	11,232,035.81	9,141,287.49	20,373,323.30	5,770,482.43	5,783,611.19	11,554,093.62	-43.3%
Noncapitalized Equipment		4400	3,487,827.39	822,972.89	4,310,800.28	372,305.00	515,423.32	887,728.32	-79.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,884,434.84	10,618,765.25	26,503,200.09	6,189,937.43	6,902,677.51	13,092,614.94	-50.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	566,561.26	514,576.47	1,081,137.73	477,411.00	211,260.16	688,671.16	-36.3%
Dues and Memberships		5300	87,248.00	0.00	87,248.00	87,349.00	0.00	87,349.00	0.1%
Insurance		5400 - 5499	3,192,779.58	700,038.56	3,892,818.14	3,302,816.00	0.00	3,302,816.00	-15.2%
Operations and Housekeeping Services		5500	5,266,935.00	0.00	5,266,935.00	5,420,000.00	0.00	5,420,000.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,756,102.11	1,027,588.65	3,783,690.76	1,476,539.00	933,214.00	2,409,753.00	-36.3%
Transfers of Direct Costs		5710	(595,917.57)	595,917.57	0.00	(368,209.87)	368,209.87	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(152,162.31)	(55,000.00)	(207,162.31)	(150,320.00)	(40,300.00)	(190,620.00)	-8.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	9,539,673.55	20,117,217.78	29,656,891.33	8,276,983.50	16,221,707.88	24,498,691.38	-17.4%
Communications		5900	729,325.49	43,481.75	772,807.24	729,358.00	38,688.00	768,046.00	-0.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,390,545.11	22,943,820.78	44,334,365.89	19,251,926.63	17,732,779.91	36,984,706.54	-16.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	150,000.00	861,895.14	1,011,895.14	0.00	1,500,000.00	1,500,000.00	48.2%
Buildings and Improvements of Buildings		6200	1,381,874.90	4,673,035.45	6,054,910.35	0.00	1,665,000.00	1,665,000.00	-72.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,910,597.24	1,685,403.93	4,596,001.17	54,099.00	240,000.00	294,099.00	-93.6%
Equipment Replacement		6500	102,892.00	0.00	102,892.00	0.00	0.00	0.00	-100.0%
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			4,545,364.14	7,220,334.52	11,765,698.66	54,099.00	3,405,000.00	3,459,099.00	-70.6%
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	1,312,888.52	1,312,888.52	0.00	125,000.00	125,000.00	-90.5%
Payments to County Offices		7142	77,045.00	552,725.00	629,770.00	77,045.00	552,725.00	629,770.00	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		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,045.00	1,865,613.52	1,942,658.52	77,045.00	677,725.00	754,770.00	-61.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,586,947.01)	4,586,947.01	0.00	(3,859,710.32)	3,859,710.32	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(883,487.75)	0.00	(883,487.75)	(971,736.26)	0.00	(971,736.26)	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,470,434.76)	4,586,947.01	(883,487.75)	(4,831,446.58)	3,859,710.32	(971,736.26)	10.0%
TOTAL, EXPENDITURES			196,842,213.69	181,602,582.58	378,444,796.27	184,764,206.64	161,190,112.46	345,954,319.10	-8.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,357,537.00	0.00	2,357,537.00	1,307,537.00	0.00	1,307,537.00	-44.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,357,537.00	0.00	2,357,537.00	1,307,537.00	0.00	1,307,537.00	-44.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(70,254,130.58)	70,254,130.58	0.00	(64,535,049.86)	64,535,049.86	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,254,130.58)	70,254,130.58	0.00	(64,535,049.86)	64,535,049.86	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(72,611,667.58)	70,254,130.58	(2,357,537.00)	(65,842,586.86)	64,535,049.86	(1,307,537.00)	-44.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	228,287,692.00	1,768,008.00	230,055,700.00	235,666,642.00	1,766,934.00	237,433,576.00	3.2%
2) Federal Revenue		8100-8299	8,595.24	18,838,106.58	18,846,701.82	8,596.00	16,075,103.00	16,083,699.00	-14.7%
3) Other State Revenue		8300-8599	5,402,801.50	60,644,291.11	66,047,092.61	5,337,757.00	51,199,823.50	56,537,580.50	-14.4%
4) Other Local Revenue		8600-8799	13,579,062.06	22,457,378.23	36,036,440.29	10,799,660.00	25,688,982.79	36,488,642.79	1.3%
5) TOTAL, REVENUES			247,278,150.80	103,707,783.92	350,985,934.72	251,812,655.00	94,730,843.29	346,543,498.29	-1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		106,848,221.96	124,169,830.39	231,018,052.35	103,587,685.08	112,221,900.47	215,809,585.55	-6.6%
2) Instruction - Related Services	2000-2999		25,778,380.98	20,674,214.37	46,452,595.35	25,897,498.32	18,771,535.90	44,669,034.22	-3.8%
3) Pupil Services	3000-3999		22,371,139.91	16,675,397.88	39,046,537.79	20,000,334.51	14,669,297.77	34,669,632.28	-11.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		69,514.00	0.00	69,514.00	69,633.00	0.00	69,633.00	0.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		24,492,067.58	6,010,213.57	30,502,281.15	19,530,286.73	4,965,445.32	24,495,732.05	-19.7%
8) Plant Services	8000-8999		17,205,844.26	12,207,312.85	29,413,157.11	15,601,724.00	9,884,208.00	25,485,932.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	77,045.00	1,865,613.52	1,942,658.52	77,045.00	677,725.00	754,770.00	-61.1%
10) TOTAL, EXPENDITURES			196,842,213.69	181,602,582.58	378,444,796.27	184,764,206.64	161,190,112.46	345,954,319.10	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,435,937.11	(77,894,798.66)	(27,458,861.55)	67,048,448.36	(66,459,269.17)	589,179.19	-102.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,357,537.00	0.00	2,357,537.00	1,307,537.00	0.00	1,307,537.00	-44.5%
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	(70,254,130.58)	70,254,130.58	0.00	(64,535,049.86)	64,535,049.86	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,611,667.58)	70,254,130.58	(2,357,537.00)	(65,842,586.86)	64,535,049.86	(1,307,537.00)	-44.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,175,730.47)	(7,640,668.08)	(29,816,398.55)	1,205,861.50	(1,924,219.31)	(718,357.81)	-97.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
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)			82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,638,846.85	39,336,689.00	121,975,535.85	60,463,116.38	31,696,020.92	92,159,137.30	-24.4%
2) Ending Balance, June 30 (E + F1e)			60,463,116.38	31,696,020.92	92,159,137.30	61,668,977.88	29,771,801.61	91,440,779.49	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	251,945.00	0.00	251,945.00	251,946.00	0.00	251,946.00	0.0%
Prepaid Items		9713	121,236.00	0.00	121,236.00	121,236.00	0.00	121,236.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,696,020.92	31,696,020.92	0.00	29,771,801.61	29,771,801.61	-6.1%
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	26,419,610.00	0.00	26,419,610.00	New
Facilities and Infrastructure	0000	9760			*0.00*	*9,000,000.00*		*9,000,000.00*	
Technology Replacement	0000	9760			*0.00*	*9,000,000.00*		*9,000,000.00*	
Retiree Benefit Obligations (Unfunded OPEB Liability)	0000	9760			*0.00*	*8,419,610.00*		*8,419,610.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,424,070.00	0.00	11,424,070.00	10,417,856.00	0.00	10,417,856.00	-8.8%
Unassigned/Unappropriated Amount		9790	48,515,865.38	0.00	48,515,865.38	24,308,329.88	0.00	24,308,329.88	-49.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,853,842.04	3,824,779.18
6019	Student Support and Professional Development Discretionary Block Grant	2,490,964.24	1,521,955.24
6211	Literacy Coaches and Reading Specialists Grant Program	2,538,140.21	1,559,145.78
6300	Lottery: Instructional Materials	7,104,998.34	7,047,624.34
6547	Special Education Early Intervention Preschool Grant	547,993.31	547,993.31
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.53	.53
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	102,791.00	0.00
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	43,779.00	0.00
7399	LCFF Equity Multiplier	1,178,136.28	105,341.19
7435	Learning Recovery Emergency Block Grant	1,068,726.15	523,771.63
7810	Other Restricted State	214,250.64	143,240.64
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,503,438.74	6,957,938.74
9010	Other Restricted Local	8,048,960.44	7,540,011.03
Total, Restricted Balance		31,696,020.92	29,771,801.61

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER'S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2026-27 BUDGET CLASSROOM COMP.

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: The proposed budget is available on the District's website: http://www.cajonvalley.net/departments/accounting/budget-documents

Date: 6/4/2026

Public Hearing:

Place: Governing Board Room, 750 E. Main Street, El Cajon, CA 92020

Date: 6/9/2026

Time: 5:30 pm

Adoption Date: 6/30/2025

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: David Miyashiro

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Miranda Durning

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: durningm@cajonvalley.net

Criteria and Standards Review Summary

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

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

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/30/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	14,934
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	14,580	14,589		
Charter School				
Total ADA	**14,580**	**14,589**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	14,436	14,936		
Charter School				
Total ADA	**14,436**	**14,936**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	14,915	15,028		
Charter School		0		
Total ADA	**14,915**	**15,028**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	14,991			
Charter School	0			
Total ADA	**14,991**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	14,934
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	15,107	15,601		
Charter School				
Total Enrollment	**15,107**	**15,601**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	15,601	15,992		
Charter School				
Total Enrollment	**15,601**	**15,992**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	15,992	16,080		
Charter School				
Total Enrollment	**15,992**	**16,080**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	15,954			
Charter School				
Total Enrollment	**15,954**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	14,459	15,601	
Charter School		0	
Total ADA/Enrollment	**14,459**	**15,601**	**92.7%**
Second Prior Year (2024-25)			
District Regular	14,937	15,992	
Charter School	0		
Total ADA/Enrollment	**14,937**	**15,992**	**93.4%**
First Prior Year (2025-26)			
District Regular	15,028	16,080	
Charter School			
Total ADA/Enrollment	**15,028**	**16,080**	**93.5%**
		Historical Average Ratio:	93.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.7%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	14,934	15,954		
Charter School	0			
Total ADA/Enrollment	**14,934**	**15,954**	**93.6%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	14,867	15,874		
Charter School				
Total ADA/Enrollment	**14,867**	**15,874**	**93.7%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	14,800	15,795		
Charter School				
Total ADA/Enrollment	**14,800**	**15,795**	**93.7%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	15,030.74	14,991.24	14,929.82	14,906.52
b.	Prior Year ADA (Funded)		15,030.74	14,991.24	14,929.82
c.	Difference (Step 1a minus Step 1b)		(39.50)	(61.42)	(23.30)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.26%)	(.41%)	(.16%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		228,287,888.00	235,666,642.00	242,034,811.00
b1.	COLA percentage		2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		6,551,862.39	7,776,999.19	7,478,875.66
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.61%	2.89%	2.93%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.61% to 3.61%**	**1.89% to 3.89%**	**1.93% to 3.93%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	55,334,607.00	55,334,607.00	55,334,607.00	55,334,607.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	240,116,616.00	247,519,315.00	253,924,956.00	261,072,972.00
District's Projected Change in LCFF Revenue:		3.08%	2.59%	2.82%
LCFF Revenue Standard		**1.61% to 3.61%**	**1.89% to 3.89%**	**1.93% to 3.93%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	130,909,572.53	146,264,976.16	89.5%
Second Prior Year (2024-25)	145,854,183.02	162,856,915.27	89.6%
First Prior Year (2025-26)	160,415,259.36	196,842,213.69	81.5%
		Historical Average Ratio:	86.9%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.9% to 89.9%**	**83.9% to 89.9%**	**83.9% to 89.9%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	164,022,645.16	184,764,206.64	88.8%	Met
1st Subsequent Year (2027-28)	167,446,718.33	189,458,825.03	88.4%	Met
2nd Subsequent Year (2028-29)	171,032,373.62	194,428,564.06	88.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.61%	2.89%	2.93%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.39% to 12.61%**	**-7.11% to 12.89%**	**-7.07% to 12.93%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.39% to 7.61%	-2.11% to 7.89%	-2.07% to 7.93%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	18,846,701.82		
Budget Year (2026-27)	16,083,699.00	(14.66%)	Yes
1st Subsequent Year (2027-28)	16,083,699.00	0.00%	No
2nd Subsequent Year (2028-29)	16,083,699.00	0.00%	No

Explanation: (required if Yes)
In the Budget Year, any carryover Federal Revenues are removed.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	66,047,092.61		
Budget Year (2026-27)	56,537,580.50	(14.40%)	Yes
1st Subsequent Year (2027-28)	55,927,369.81	(1.08%)	No
2nd Subsequent Year (2028-29)	56,002,621.77	.13%	No

Explanation: (required if Yes)
In the Budget Year, several large one time grants are removed, including Student Support and PD Block grant, Inclusive Early Education Expansion grant (IEEEP), Literacy Coaches and Reading Specialists (LCRS), and Learning Recovery Emergency Block grant (LREBG).

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	36,036,440.29		
Budget Year (2026-27)	36,488,642.79	1.25%	No
1st Subsequent Year (2027-28)	35,619,790.32	(2.38%)	Yes
2nd Subsequent Year (2028-29)	35,750,139.78	.37%	No

Explanation: (required if Yes)
In the 1st Subsequent Year, several one-time local grants are removed, including 21st Century Community Learning (ASES supplement grant), remaining CYBHI Capacity grant, and Refugee School Impact Grant, as well as the interest rate for ten-year treasuries assumption dropping.

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

First Prior Year (2025-26)	26,503,200.09		
Budget Year (2026-27)	13,092,614.94	(50.60%)	Yes
1st Subsequent Year (2027-28)	13,071,566.80	(.16%)	No
2nd Subsequent Year (2028-29)	13,239,318.60	1.28%	No

Explanation: (required if Yes)
Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

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

First Prior Year (2025-26)	44,334,365.89		
Budget Year (2026-27)	36,984,706.54	(16.58%)	Yes
1st Subsequent Year (2027-28)	37,823,383.53	2.27%	No
2nd Subsequent Year (2028-29)	39,169,493.03	3.56%	No

Explanation: (required if Yes)
Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	120,930,234.72		
Budget Year (2026-27)	109,109,922.29	(9.77%)	Not Met
1st Subsequent Year (2027-28)	107,630,859.13	(1.36%)	Met
2nd Subsequent Year (2028-29)	107,836,460.55	.19%	Met

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

First Prior Year (2025-26)	70,837,565.98		
Budget Year (2026-27)	50,077,321.48	(29.31%)	Not Met
1st Subsequent Year (2027-28)	50,894,950.33	1.63%	Met
2nd Subsequent Year (2028-29)	52,408,811.63	2.97%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	In the Budget Year, any carryover Federal Revenues are removed.
Explanation: Other State Revenue (linked from 6B if NOT met)	In the Budget Year, several large one time grants are removed, including Student Support and PD Block grant, Inclusive Early Education Expansion grant (IEEEP), Literacy Coaches and Reading Specialists (LCRS), and Learning Recovery Emergency Block grant (LREBG).
Explanation: Other Local Revenue (linked from 6B if NOT met)	In the 1st Subsequent Year, several one-time local grants are removed, including 21st Century Community Learning (ASES supplement grant), remaining CYBHI Capacity grant, and Refugee School Impact Grant, as well as the interest rate for ten-year treasuries assumption dropping.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	334,978,901.10			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	334,978,901.10	10,049,367.03	10,057,986.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,837,847.00	10,140,897.00	11,424,070.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	39,944,483.34	40,900,327.25	48,515,865.38
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	49,782,330.34	51,041,224.25	59,939,935.38
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	327,928,240.60	338,029,900.16	380,802,333.27
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	327,928,240.60	338,029,900.16	380,802,333.27
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.2%	15.1%	15.7%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**5.1%**	**5.0%**	**5.2%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	12,487,209.25	154,366,200.57	N/A	Met
Second Prior Year (2024-25)	2,803,351.81	172,392,592.43	N/A	Met
First Prior Year (2025-26)	(22,175,730.47)	199,199,750.69	11.1%	Not Met
Budget Year (2026-27) (Information only)	1,205,861.50	186,071,743.64		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	14,934
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	62,593,553.33	67,348,285.80	N/A	Met
Second Prior Year (2024-25)	67,714,152.65	79,835,495.05	N/A	Met
First Prior Year (2025-26)	63,971,731.96	82,638,846.85	N/A	Met
Budget Year (2026-27) (Information only)	60,463,116.38			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	84,063,171.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,934	14,845	14,778
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	347,261,856.10	352,288,158.89	358,256,043.11
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	347,261,856.10	352,288,158.89	358,256,043.11

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,417,855.68	10,568,644.77	10,747,681.29
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**10,417,855.68**	**10,568,644.77**	**10,747,681.29**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,417,856.00	10,568,645.00	10,747,681.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	24,308,329.88	51,429,896.51	52,491,485.42
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	34,726,185.88	61,998,541.51	63,239,166.42
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	17.60%	17.65%
	District's Reserve Standard (Section 10B, Line 7):	**10,417,855.68**	**10,568,644.77**	**10,747,681.29**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(70,254,130.58)			
Budget Year (2026-27)	(64,535,049.86)	(5,719,080.72)	(8.1%)	Met
1st Subsequent Year (2027-28)	(66,669,396.58)	2,134,346.72	3.3%	Met
2nd Subsequent Year (2028-29)	(68,558,972.57)	1,889,575.99	2.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	2,357,537.00			
Budget Year (2026-27)	1,307,537.00	(1,050,000.00)	(44.5%)	Not Met
1st Subsequent Year (2027-28)	1,317,637.00	10,100.00	.8%	Met
2nd Subsequent Year (2028-29)	1,333,247.00	15,610.00	1.2%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfers out to fund 17 for savings related to staffing stabilization is complete in the 2025-26 fiscal year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	11	2109-8699 & 8919	2109-7438 & 7439	10,975,749
Certificates of Participation				
General Obligation Bonds	15	51-8600	51-7400	122,512,965
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		All funds with payroll	All funds with payroll, objects 1100-2900	22,801,345
Other Long-term Commitments (do not include OPEB):				
TOTAL:				156,290,058

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	1,464,499	1,432,081	1,400,264	1,367,050
Certificates of Participation				
General Obligation Bonds	14,913,290	15,219,700	15,612,400	16,033,819
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	16,377,789	16,651,781	17,012,664	17,400,869
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for long-term commitments have decreased for the lease payments, and only the General Obligation Bonds are increasing, which are paid for by the Treasurer-Tax Collector through Fund 51.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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

Retiree benefits are offered to employees with a minimum of 10 years of employment and minimum age 55. Benefits end at age 65. The District pays the premium according to the active bargaining group employee only rate and retirees contribute remaining premium.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	11,101,051

4.	OPEB Liabilities	
	a. Total OPEB liability	42,382,225.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	42,382,225.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,268,580.00	2,382,009.00	2,501,109.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,268,580.00	2,382,009.00	2,501,109.00
	d. Number of retirees receiving OPEB benefits	128.00	128.00	128.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	1,138.70	1,139.00	1,139.00	1,139.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

2026-27 negotiations have not been settled. There are no prior year negotiations unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,414,000

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	19,340,933	20,307,980	21,323,379
3.	Percent of H&W cost paid by employer	75.9%	75.9%	75.9%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,090,050	2,121,401	2,153,222
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	1,196.27	1,182.00	1,182.00	1,182.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

2026-27 negotiations have not been settled. There are no prior year negotiations unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	820,000

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,593,233	11,122,894	11,679,039
3. Percent of H&W cost paid by employer	75.8%	75.8%	75.8%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,211,663	1,229,838	1,248,285
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	141.00	141.00	141.00	141.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 30, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,027.90	15,027.90	15,027.90	14,934.25	14,934.25	14,991.24
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,027.90	15,027.90	15,027.90	14,934.25	14,934.25	14,991.24
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.84	2.84	2.84	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.84	2.84	2.84	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,030.74	15,030.74	15,030.74	14,934.25	14,934.25	14,991.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81	1,169.81

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

_____

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

Signature (Original signature required)

	06/30/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
David Miyashiro	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Miranda Durning	Director, Fiscal Services
Name	Title
durningm@cajonvalley.net	619-588-3071
Email	Telephone

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	135,563,107.07	301	65,580.00	303	135,497,527.07	305	1,014,744.42		307	134,482,782.65	309
2000 - Classified Salaries	66,413,612.53	311	1,552,248.03	313	64,861,364.50	315	4,559,875.83		317	60,301,488.67	319
3000 - Employee Benefits	92,805,641.26	321	2,755,762.48	323	90,049,878.78	325	2,600,435.89		327	87,449,442.89	329
4000 - Books, Supplies Equip Replace. (6500)	26,606,092.09	331	640,847.18	333	25,965,244.91	335	1,355,498.30		337	24,609,746.61	339
5000 - Services. . . & 7300 - Indirect Costs	43,450,878.14	341	1,129,894.43	343	42,320,983.71	345	2,709,771.83		347	39,611,211.88	349
			TOTAL		358,694,998.97	365			TOTAL	346,454,672.70	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	102,921,038.49	375
2. Salaries of Instructional Aides Per EC 41011	2100	28,167,364.28	380
3. STRS	3101 & 3102	27,489,405.92	382
4. PERS	3201 & 3202	8,285,288.32	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	3,935,396.91	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	15,145,084.32	385
7. Unemployment Insurance	3501 & 3502	99,169.33	390
8. Workers' Compensation Insurance	3601 & 3602	4,201,991.49	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	79,308.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		190,324,047.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		2,018,840.48	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		51,239.74	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		188,253,966.84	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		54.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	54.34%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.66%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	346,454,672.70	
5. Deficiency Amount (Part III, Line 3 times Line 4)	19,609,334.47	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	132,577,376.79	301	105,057.00	303	132,472,319.79	305	592,782.00		307	131,879,537.79	309
2000 - Classified Salaries	66,053,611.58	311	1,775,178.00	313	64,278,433.58	315	4,430,434.00		317	59,847,999.58	319
3000 - Employee Benefits	94,003,876.51	321	2,934,521.00	323	91,069,355.51	325	2,518,333.00		327	88,551,022.51	329
4000 - Books, Supplies Equip Replace. (6500)	13,092,614.94	331	276,227.76	333	12,816,387.18	335	1,161,019.00		337	11,655,368.18	339
5000 - Services. . . & 7300 - Indirect Costs	36,012,970.28	341	515,179.52	343	35,497,790.76	345	2,456,399.86		347	33,041,390.90	349
				TOTAL	336,134,286.82	365			TOTAL	324,975,318.96	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	100,387,425.27	375
2. Salaries of Instructional Aides Per EC 41011.	2100	27,911,011.98	380
3. STRS.	3101 & 3102	27,644,652.00	382
4. PERS.	3201 & 3202	7,301,996.22	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,793,396.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,768,140.00	385
7. Unemployment Insurance.	3501 & 3502	65,514.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,646,748.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	85,428.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	187,604,311.47	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	2,398,430.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	185,205,881.47	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.99%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	56.99%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.01%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	324,975,318.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,781,757.10

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

DISTRICT FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2026-27 thru 2028-29

Based on 2026-27 PROPOSED BUDGET, Updated 05/27/26

Assumptions:				Prior Year 14,991			3PY Average 14,930					3PY Average 14,907
		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA		
		2.87%	84.52%	14,934	**3.30%**	84.31%	14,867	**3.09%**	84.39%	14,800		
		2026-27 PROPOSED BUDGET			**2027-28 Projected**			**2028-29 Projected**				
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
Local Control Funding Formula LCFF	8010-8099	235,666,642	1,766,934	237,433,576	242,034,811	1,766,934	243,801,745	249,168,579	1,766,934	250,935,513		
Federal Revenue	8100-8299	8,596	16,075,103	16,083,699	8,596	16,075,103	16,083,699	8,596	16,075,103	16,083,699		
Other State Revenue	8300-8599	5,337,757	51,199,824	56,537,581	5,393,653	50,533,717	55,927,370	5,453,107	50,549,515	56,002,622		
Local Revenue	8600-8799	10,799,660	25,688,983	36,488,643	10,782,168	24,837,623	35,619,790	10,912,517	24,837,623	35,750,140		
Interfund Transfers In	8900-8929	0	0	0	0	0	0	0	0	0		
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0		
Contribution to Restricted Fund	8980-8999	(64,535,050)	64,535,050	0	(66,669,397)	66,669,397	0	(68,558,973)	68,558,973	0		
Total Revenue with Adjustments		**187,277,605**	**159,265,893**	**346,543,498**	**191,549,831**	**159,882,773**	**351,432,604**	**196,983,826**	**161,788,148**	**358,771,974**		
Expenditures												
Certificated Salaries	1000-1999	87,410,721	45,166,656	132,577,377	88,779,882	45,430,702	134,210,583	90,511,580	45,215,501	135,727,081		
Classified Salaries	2000-2999	29,291,338	36,762,273	66,053,612	29,730,708	36,885,658	66,616,366	30,176,669	37,438,943	67,615,611		
Employee Benefits	3000-3999	47,320,586	46,683,290	94,003,877	48,936,128	47,475,361	96,411,489	50,344,125	47,990,034	98,334,159		
Books/Supplies	4000-4999	6,189,937	6,902,678	13,092,615	6,386,777	6,684,789	13,071,567	6,563,052	6,676,266	13,239,319		
Services/Operating Expenses	5000-5999	19,251,927	17,732,780	36,984,707	20,391,804	17,431,580	37,823,384	21,573,007	17,596,486	39,169,493		
Capital Outlay	6000-6999	54,099	3,405,000	3,459,099	54,099	3,000,000	3,054,099	54,099	3,000,000	3,054,099		
Other Outgo & Long Term Debt	7100-7499	77,045	677,725	754,770	77,045	677,725	754,770	77,045	677,725	754,770		
Direct/Indirect Support	7300-7399	(4,831,447)	3,859,710	(971,736)	(4,897,619)	3,925,882	(971,736)	(4,871,013)	3,899,277	(971,736)		
Interfund Transfers Out	7600-7629	1,307,537	0	1,307,537	1,317,637	0	1,317,637	1,333,247	0	1,333,247		
Total Expenditures		**186,071,744**	**161,190,112**	**347,261,856**	**190,776,462**	**161,511,697**	**352,288,159**	**195,761,811**	**162,494,232**	**358,256,043**		
Beginning Fund Balance		60,463,116	31,696,021	92,159,137	61,668,978	29,771,802	91,440,779	62,442,347	28,142,878	90,585,225		
Projected Ending Fund Balance		61,668,978	29,771,802	91,440,779	62,442,347	28,142,878	90,585,225	63,664,361	27,436,794	91,101,155		
Excess or (Deficit)		**1,205,862**	**(1,924,219)**	**(718,358)**	**773,369**	**(1,628,923)**	**(855,555)**	**1,222,015**	**(706,084)**	**515,930**		
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000		
Stores		251,946	0	251,946	251,946	0	251,946	251,946	0	251,946		
Prepaid Expenditures		121,236	0	121,236	41,859	0	41,859	23,249	0	23,249		
Restricted		0	29,771,802	29,771,802	0	28,142,878	28,142,878	0	27,436,794	27,436,794		
Mandated Reserve for Contingencies		10,417,856	0	10,417,856	10,568,645	0	10,568,645	10,747,681	0	10,747,681		
Other Commitments		26,419,610	0	26,419,610	0	0	0	0	0	0		
Unappropriated Reserve		**24,308,330**	**0**	**24,308,330**	**51,429,896**	**0**	**51,429,896**	**52,491,485**	**0**	**52,491,485**		

CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2026-27 THROUGH 2028-29 MULTI-YEAR BUDGET PROJECTION
FOR 2026-27 ADOPTED BUDGET

1. LCFF REVENUE ASSUMPTIONS:
   2026-27 2.87% COLA applied to base, 84.52% Unduplicated
   2027-28 3.30% COLA applied to base, 84.31% Unduplicated
   2028-29 3.09% COLA applied to base, 84.39% Unduplicated

2. The 2026-27 budget includes continuing one-time special program sources that span one to several years according to spending plans, including: the Student Support and Professional Development Block Grant (SSPD), Literacy Coaches and Reading Specialists (LCRS), LCFF Equity Multiplier, and Learning Recovery Emergency Block Grant (LREBG). Several large one-time grants expired in 2025-26 and have no revenue or expenditures in 2026-27 budgets, including: ESSA CSI School Improvement, Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness, Arts, Music & Instructional Materials Discretionary Block Grant (AMID), and 2022 Kitchen Infrastructure, Equipment and Training (KIT).

3. 2026-27 District student enrollment is projected to decline by 0.8%. ADA for the three years has been projected using the 2025-26 P2 attendance rate with a modest increase, 93.47%. The attendance rate prior to COVID-19 trended at or above 95% before dropping to 90.83% in 2021-22 and has been gradually climbing since. With declining enrollment projected, funded ADA is projected to be prior year ADA in 2026-27 at 14,991, 3 prior year average in 2027-28 at 14,930, and 3 prior year average in 2028-29 at 14,907.

4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 3.18% in 2027-28 and 2.76% in 2028-29. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed. Higher than average cost increases budgeted for in 2026-27 include over 21% increase to Property & Liability Insurance and a 14% increase to Workers Compensation rates.

5. Annual rate changes in STRS and PERS pension costs are included in the 2026-27 budget and subsequent years. STRS reached the current established target rate in 2022-23, so it remains constant, and PERS contribution fluctuations continue each year.

	2026-27	2027-28	2028-29
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.40%	26.80%	25.90%

6. An annual increase of 7% for district-paid health benefit premiums is included in the subsequent years.

7. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2026-27 and subsequent years. The 3% calculation includes allowable expenditure reductions for STRS-on-behalf expenditures, which reduce the amount projected to be required in 2026-27 by $359,870.

8. Negotiations have not been settled for the 2026-27 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.

9. The increased Special Education Apportionment included in the Governor's May Revise budget has been included in the Adopted Budget. The augmented COLA of an additional 1.44%, along with any additional costs related to a Paid Pregnancy Disability Leave mandate, and any other proposed new or extension of prior funding sources, have not been included in the Adopted budget.

10. The final transfer of one-time reserves to Fund 17, established using categorical funding to support employee stabilization, will occur in 2025-26. These funds will remain committed in Fund 17 and may be transferred to the Unrestricted General Fund in future years as needed to mitigate staffing impacts and support workforce stability.

11. The Reserve Cap is triggered for 2025-26, limiting the District's assigned and unassigned ending fund balance to 10% at budget adoption. As a result, the Governing Board is committing fund balance in excess of the allowable reserve through the adoption of the 2025-26 budget. The specific commitments are summarized below:

Commitment Purpose	Description	Adopted Amount
Employee Stabilization	Mitigate staffing reductions and support workforce stability during periods of declining revenues (Fund 17).	$7,488,563.30
Facilities and Infrastructure	To support recurring deferred maintenance and facility improvement projects necessary to maintain safe and functional school sites.	$9,000,000.00
Technology Replacement	Replacement of instructional and administrative technology once Tech Bond is depleted.	$9,000,000.00
Retiree Benefit Obligations	To address the District's unfunded retiree benefit liability (OPEB) and reduce future budgetary impacts associated with retiree health benefits.	$8,419,610.00

CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2026-27

A. Beginning Cash		90,588,838	90,588,838	89,450,531	73,129,254	75,496,717	64,287,808	53,174,991	69,292,839	66,988,589	60,985,268	63,979,876	73,304,471	73,196,414	84,063,171		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	**Object**	**Budget**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	**Subtotal**	**Accruals**	**Total**
LCFF State Aid	8011	**153,172,554**	7,658,628	7,658,628	13,785,530	13,785,530	13,785,530	13,785,530	13,785,530	13,785,530	13,785,530	13,785,530	13,785,530	13,785,528	**153,172,554**	0.00	**153,172,554**
LCFF State Aid PY	8019	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0.00	**0**
EPA	8012	**39,012,154**	0	0	9,753,039	0	0	9,753,039	0	0	9,753,039	0	0	9,753,037	**39,012,154**	0.00	**39,012,154**
Property Taxes	8020-8079	**55,334,607**	193,671	1,101,159	171,537	763,618	2,163,583	17,751,342	8,444,061	1,383,365	1,383,365	14,232,061	6,363,480	1,383,365	**55,334,607**	0.00	**55,334,607**
Miscelaneous Funds	8080-8099	**(10,085,739)**	0	(605,144)	(1,210,289)	(806,859)	(806,859)	(806,859)	(806,859)	(806,859)	(1,412,003)	(706,002)	(706,002)	(1,412,004)	**(10,085,739)**	0.00	**(10,085,739)**
TOTAL LCFF		**237,433,576**	**7,852,299**	**8,154,643**	**22,499,817**	**13,742,289**	**15,142,254**	**40,483,052**	**21,422,732**	**14,362,036**	**23,509,931**	**27,311,589**	**19,443,008**	**23,509,926**	**237,433,576**	**0.00**	**237,433,576**
Federal Revenue	8100-8299	**16,083,699**	543,788	542,036	1,524,698	931,441	1,016,352	1,540,818	947,330	959,118	1,496,514	2,219,562	949,966	804,185	**13,475,808**	2,607,891.00	**16,083,699**
State Revenue	8300-8599	**56,537,581**	708,357	0	3,169,117	2,007,084	27,283	133,483	3,330,063	3,358,332	3,431,831	2,391,540	3,951,977	20,353,529	**42,862,596**	13,674,984.50	**56,537,581**
Local Revenue	8600-8799	**36,488,643**	94,054	819,250	2,437,441	2,400,953	3,302,222	2,958,063	2,138,234	2,707,457	2,506,770	3,225,596	3,547,821	1,222,603	**27,360,464**	9,128,178.79	**36,488,643**
Transfers In	8910-8929	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0
All Other Financiang Sources	8930-8979	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0.00	**0**
Total Receipts		**346,543,498**	**9,198,498**	**9,515,929**	**29,631,073**	**19,081,767**	**19,488,111**	**45,115,416**	**27,838,359**	**21,386,943**	**30,945,046**	**35,148,287**	**27,892,772**	**45,890,243**	**321,132,444**	**25,411,054.29**	**346,543,498**
C. Disbursements																	
Certificated Salaries	1000-1999	**132,577,377**	1,424,764	11,647,451	12,318,274	11,697,173	11,857,043	11,687,495	11,833,962	12,010,877	12,089,353	12,059,637	11,867,302	12,084,046	**132,577,377**	0.00	**132,577,377**
Classified Salaries	2000-2999	**66,096,612**	3,064,189	5,940,433	5,544,183	5,620,703	5,995,100	5,657,715	5,497,082	5,578,537	5,966,917	5,835,550	5,611,571	5,784,632	**66,096,612**	0.00	**66,096,612**
Employee Benefits	3000-3999	**94,029,313**	4,565,349	7,231,113	7,365,948	7,226,041	7,345,306	7,176,862	7,217,150	7,557,169	7,161,935	7,273,938	7,281,088	16,627,414	**94,029,313**	0.00	**94,029,313**
Books and Supplies	4000-4999	**13,092,615**	101,592	501,996	681,636	581,467	475,757	1,038,572	484,851	494,809	349,696	542,141	546,482	527,387	**6,326,386**	6,766,228.94	**13,092,615**
Services	5000-5999	**36,984,707**	1,483,408	1,905,241	2,124,818	2,258,470	1,729,112	3,195,479	2,007,085	1,586,640	2,248,670	1,881,358	2,540,849	2,122,922	**25,084,052**	11,900,654.54	**36,984,707**
Capital Outlay	6000-6999	**3,459,099**	70,521	409,098	319,967	100,646	161,886	241,445	203,049	162,232	133,867	231,068	153,537	109,432	**2,296,748**	1,162,351.00	**3,459,099**
Other Outgo, LTD	7000-7499	**1,798,860**	0	0	0	899,430	0	0	899,430	0	0	0	0	0	**1,798,860**	0.00	**1,798,860**
Direct/Indirect Support	7300-7399	**(732,346)**	0	0	0	0	0	0	0	0	0	0	0	(732,346)	**(732,346)**	0.00	**(732,346)**
Transfers Out	7600-7629	**2,357,537**	0	0	1,113,656	0	0	0	0	0	0	0	0	0	**1,113,656**	1,243,881.00	**2,357,537**
Total Disbursements		**349,663,772**	**10,709,823**	**27,635,332**	**29,468,482**	**28,383,930**	**27,564,204**	**28,997,568**	**28,142,609**	**27,390,264**	**27,950,438**	**27,823,692**	**28,000,829**	**36,523,485**	**328,590,656**	**21,073,115.48**	**349,663,772**

CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2026-27

A. Beginning Cash		90,588,838	90,588,838	89,450,531	73,129,254	75,496,717	64,287,808	53,174,991	69,292,839	66,988,589	60,985,268	63,979,876	73,304,471	73,196,414	84,063,171	
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Assets and Deferred Outflows															0	
Other Cash Equivalents	9111-9199	68,648													68,648	
Receivables	920?	22,797,210	(9,118,884)	(6,839,163)	(4,559,442)	(2,279,721)	0	0	0	0	0	0	0	0	(0)	
Receivables from Government	9290	8,502,580	(3,401,032)	(2,550,774)	(1,700,516)	(850,258)	0	0	0	0	0	0	0	0	0	
Temporary Loans / Due From	9300-9319	500,000	0	0	(500,000)	2,000,000			2,000,000			(2,000,000)		(1,500,000)	500,000	
Other Assets	9320-9499	308,756													308,756	
Deferrals (Excl. Adj. & PY Recomp.)	92XX	0													0	
Total Assets		32,177,194	(12,519,916)	(9,389,937)	(6,759,958)	(1,129,979)	0	0	2,000,000	0	0	(2,000,000)	0	(1,500,000)		
Liabilities and Deferred Inflows															0	
Payables (add 9507 and 9524)	950?	30,367,244	(12,146,898)	(7,591,811)	(4,555,087)	(3,036,724)	(3,036,724)	0	0	0	0	0	0	0	(0)	
Payables to Government	9590	0													0	
Unearned Revenue	9650-9659		0												0	
Deferrals (EPA Recover)	95XX														0	
Total Liabilities		30,367,244	(12,146,898)	(7,591,811)	(4,555,087)	(3,036,724)	(3,036,724)	0	0	0	0	0	0	0		
Non-Operating																
Suspense	9910xxx															
Reconciling Items																
Non-Operating		0	0	0	0	0	0	0	0	0	0	0	0	0		
D. Total Balance Sheet Items		1,809,950	373,018	1,798,126	2,204,871	(1,906,745)	(3,036,724)	0	(2,000,000)	0	0	2,000,000	0	1,500,000		
Net Incr/Decr		(1,310,324)	(1,138,307)	(16,321,277)	2,367,462	(11,208,908)	(11,112,817)	16,117,848	(2,304,250)	(6,003,321)	2,994,608	9,324,595	(108,057)	10,866,758		
F. Ending Cash (A + E)		89,278,514	89,450,531	73,129,254	75,496,717	64,287,808	53,174,991	69,292,839	66,988,589	60,985,268	63,979,876	73,304,471	73,196,414	84,063,171	84,063,171	

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Cajon Valley Union (67991) - 2026-27 PROPOSED BUDGET, 2025-26 ESTIMATED ACTUALS	5/15/2026			
	2025-26	**2026-27**	**2027-28**	**2028-29**
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	16,085	15,954	15,874	15,795
Unduplicated Pupil Count (UPC)	13,602	13,397	13,397	13,397
Unduplicated Pupil Percentage (UPP)	83.55%	84.52%	84.31%	84.39%
Current Year LCFF Average Daily Attendance (ADA)	15,030.74	14,934.25	14,867.41	14,800.49
Funded LCFF ADA	15,030.74	14,991.24	14,929.82	14,906.52
LCFF ADA Funding Method	Current Year	Prior Year	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	$156,437,411	$160,508,711	$165,151,364	$170,003,875
Grade Span Adjustment	7,272,949	7,433,821	7,555,399	7,725,479
Adjusted Base Grant	$163,710,360	$167,942,532	$172,706,763	$177,729,354
Supplemental Grant	27,356,002	28,389,005	29,121,815	29,997,160
Concentration Grant	30,380,550	32,224,813	32,903,228	33,952,527
Total Base, Supplemental and Concentration Grant	$221,446,912	$228,556,350	$234,731,806	$241,679,041
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	1,264,633
Add-on: Home-to-School Transportation	1,059,386	1,089,790	1,125,753	1,160,539
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	4,516,957	4,755,869	4,912,619	5,064,366
Total Allowance and Add-On Amounts	$6,840,976	$7,110,292	$7,303,005	$7,489,538
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$228,287,888**	**$235,666,642**	**$242,034,811**	**$249,168,579**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 228,287,888**	**$ 235,666,642**	**$ 242,034,811**	**$ 249,168,579**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,188	$ 15,720	$ 16,212	$ 16,715
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	228,287,888	235,666,642	242,034,811	249,168,579
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 43,505,879*	*$ 43,481,934*	*$ 43,444,462*	*$ 43,430,214*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 38,023,651	$ 39,012,154	$ 40,132,770	$ 41,307,409
Net State Aid *(excludes Additional State Aid)*	$ 146,758,358	$ 153,172,554	$ 158,457,579	$ 164,430,956
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 228,287,888**	**$ 235,666,642**	**$ 242,034,811**	**$ 249,168,579**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 146,758,358	$ 153,172,554	$ 158,457,579	$ 164,430,956
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 38,023,651	$ 39,012,154	$ 40,132,770	$ 41,307,409
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 877,192	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 55,334,607	$ 55,334,607	$ 55,334,607	$ 55,334,607
% Change	5.4490%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(11,828,728)	(11,852,673)	(11,890,145)	(11,904,393)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 228,287,888	$ 235,666,642	$ 242,034,811	$ 249,168,579
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 228,287,888	$ 235,666,642	$ 242,034,811	$ 249,168,579
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 168,227,317	$ 172,698,401	$ 177,619,382	$ 182,793,720
Supplemental and Concentration Grant funding in the LCAP year	$ 57,736,552	$ 60,613,818	$ 62,025,043	$ 63,949,687
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 7,010,896	$ 7,436,496	$ 7,593,052	$ 7,835,198
Percentage to Increase or Improve Services	34.32%	35.10%	34.92%	34.98%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Cajon Valley Union (67991) - 2026-27 PROPOSED BUDGET, 2025-26 ESTIMATED ACTUALS	5/15/2026			
	2025-26	**2026-27**	**2027-28**	**2028-29**
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 15,316.34	$ 15,850.64	$ 16,351.75	$ 16,865.79
Grades 4-6	$ 14,082.70	$ 14,575.45	$ 15,036.11	$ 15,508.69
Grades 7-8	$ 14,499.32	$ 15,006.86	$ 15,481.91	$ 15,968.31
Grades 9-12	$ 17,241.20	$ 17,844.38	$ 18,409.48	$ 18,988.46
Base Grants				
Grades TK-3	$ 10,256	$ 10,550	$ 10,898	$ 11,235
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,423	$ 12,780	$ 13,202	$ 13,610
Grade Span Adjustment				
Grades TK-3	$ 1,067	$ 1,097	$ 1,133	$ 1,168
Grades 9-12	$ 323	$ 332	$ 343	$ 354
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,323	$ 11,647	$ 12,031	$ 12,403
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,746	$ 13,112	$ 13,545	$ 13,964
Prorated Base Grants				
Grades TK-3	$ 10,256	$ 10,550	$ 10,898	$ 11,235
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,423	$ 12,780	$ 13,202	$ 13,610
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,067	$ 1,097	$ 1,133	$ 1,168
Grades 9-12	$ 323	$ 332	$ 343	$ 354
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,265	$ 2,329	$ 2,406	$ 2,481
Grades 4-6	$ 2,082	$ 2,142	$ 2,213	$ 2,281
Grades 7-8	$ 2,144	$ 2,205	$ 2,278	$ 2,349
Grades 9-12	$ 2,549	$ 2,622	$ 2,709	$ 2,793
Actual - 1.00 ADA, Local UPP as follows:	*83.55%*	*84.52%*	*84.31%*	*84.39%*
Grades TK-3	$ 1,892	$ 1,969	$ 2,029	$ 2,093
Grades 4-6	$ 1,740	$ 1,810	$ 1,865	$ 1,925
Grades 7-8	$ 1,791	$ 1,864	$ 1,921	$ 1,982
Grades 9-12	$ 2,130	$ 2,216	$ 2,284	$ 2,357
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,360	$ 7,571	$ 7,820	$ 8,062
Grades 4-6	$ 6,767	$ 6,962	$ 7,191	$ 7,413
Grades 7-8	$ 6,967	$ 7,168	$ 7,404	$ 7,633
Grades 9-12	$ 8,285	$ 8,523	$ 8,804	$ 9,077
Actual - 1.00 ADA, Local UPP >55% as follows:	*28.5500%*	*29.5200%*	*29.3100%*	*29.3900%*
Grades TK-3	$ 2,101	$ 2,235	$ 2,292	$ 2,369
Grades 4-6	$ 1,932	$ 2,055	$ 2,108	$ 2,179
Grades 7-8	$ 1,989	$ 2,116	$ 2,170	$ 2,243
Grades 9-12	$ 2,365	$ 2,516	$ 2,581	$ 2,668

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2025-26 ESTIMATED ACTUALS

& 2026-27 BUDGET

Bostonia Global Multiyear Projection for 2026-27 thru 2028-29
Based on 2026-27 ADOPTED BUDGET, Updated 06/08/26

Assumptions:		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		2.87%	85.59%	1,169.81	**3.30%**	84.59%	1,170.74	**3.09%**	83.59%	1,176.35
		2026-27 ADOPTED BUDGET			**2026-27 Projected**			**2027-28 Projected**		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	18,901,595	-	18,901,595	19,550,993	-	19,550,993	20,176,917	-	20,176,917
Federal Revenue	8100-8299	-	620,723	620,723	-	620,723	620,723	-	620,723	620,723
Other State Revenue	8300-8599	270,554	3,168,507	3,439,061	240,321	3,171,856	3,412,177	240,573	3,175,096	3,415,669
Local Revenue	8600-8799	361,620	150,000	511,620	347,167	150,000	497,167	347,167	-	347,167
Total Revenue with Adjustments		**19,533,769**	**3,939,230**	**23,472,999**	**20,138,481**	**3,942,579**	**24,081,060**	**20,764,656**	**3,795,819**	**24,560,475**
Expenditures										
Certificated Salaries	1000-1999	7,334,558	756,760	8,091,318	7,444,576	762,509	8,207,085	7,556,245	768,308	8,324,553
Classified Salaries	2000-2999	1,255,436	792,556	2,047,992	1,282,794	795,918	2,078,712	1,306,095	803,797	2,109,893
Employee Benefits	3000-3999	3,262,747	1,443,007	4,705,754	3,373,559	1,459,803	4,833,361	3,471,356	1,468,508	4,939,864
Books/Supplies	4000-4999	427,540	283,315	710,855	441,136	290,938	732,074	453,311	108,906	562,218
Services/Operating Expenses	5000-5999	7,110,744	779,650	7,890,394	7,434,293	799,133	8,233,426	7,741,780	643,331	8,385,111
Capital Outlay	6000-6999	26,250	-	26,250	26,250	-	26,250	26,250	-	26,250
Direct/Indirect Support	7300-7399	(214,763)	214,763	-	(218,249)	218,249	-	(205,773)	205,773	-
Total Expenditures		**19,202,512**	**4,270,051**	**23,472,563**	**19,784,359**	**4,326,549**	**24,110,908**	**20,349,265**	**3,998,623**	**24,347,888**
Beginning Fund Balance		3,391,134	3,252,006	6,643,140	3,722,391	2,921,185	6,643,576	4,076,513	2,537,215	6,613,728
Projected Ending Fund Balance		3,722,391	2,921,185	6,643,576	4,076,513	2,537,215	6,613,728	4,491,904	2,334,410	6,826,315
Excess or (Deficit)		**331,258**	**(330,821)**	**436**	**354,122**	**(383,970)**	**(29,848)**	**415,391**	**(202,804)**	**212,587**
Restricted		-	2,921,185	2,921,185	-	2,537,215	2,537,215	-	2,334,410	2,334,410
Mandated Reserve for Contingencies		704,177	-	704,177	723,327	-	723,327	730,437	-	730,437
Unappropriated Reserve		**3,018,214**	**-**	**3,018,214**	**3,353,186**	**-**	**3,353,186**	**3,761,468**	**-**	**3,761,468**

CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2026-27 THROUGH 2028-29 MULTI-YEAR BUDGET PROJECTION
FOR 2026-27 ADOPTED BUDGET

1. LCFF REVENUE ASSUMPTIONS:
   - 2026-27 2.87% COLA applied to base, 85.59% Unduplicated
   - 2027-28 3.30% COLA applied to base, 84.59% Unduplicated
   - 2028-29 3.09% COLA applied to base, 83.59% Unduplicated

2. The 2026-27 budget includes the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ELOP, Proposition 28's Arts and Music in Schools, and Community Schools Partnership Program. One-time and carryover revenues were removed from the subsequent years.

3. Bostonia Global received the 2023-24 Golden State Pathways Program Implementation Grant in fiscal year 2024-25. The charter will be spending down the $2.8 million grant through June 30, 2028. The expenditures are removed from the 2028-29 fiscal year.

4. In 2026-27, Bostonia Global is serving students in grades TK-12 with projected enrollment of 1,253 students. ADA for the three years has been projected using the 2025-26 P2 attendance rate of 93.36%. With all grade levels currently being served, enrollment is projected to be slightly increasing for the subsequent years.

5. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increase of 3.18% in 2027-28 and 2.76% in 2028-29. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted as appropriate.

6. Annual rate changes in STRS and PERS pension costs are included in the 2026-27 budget and subsequent years.

	2026-27	2027-28	2028-29
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.40%	26.80%	25.90%

7. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for the 2026-27 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 7% increase to health and welfare contributions are included in subsequent years.

BOSTONIA GLOBAL CASH FLOW
PROPOSED ADOPTED
2026-27

A. Beginning Cash		6,218,182.48	6,218,182.48	7,081,495.75	6,763,104.18	7,277,715.79	7,833,153.61	8,173,304.65	7,964,588.65	8,639,300.65	9,266,212.65	10,189,025.65	10,237,554.65	10,080,979.65	7,818,134.58		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	**Object**	**Budget**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	**Subtotal**	**Accruals**	**Total**
LCFF State Aid	8011	**15,723,256.00**	786,163.00	786,163.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	1,415,093.00	**15,723,256.00**	0.00	**15,723,256.00**
LCFF State Aid PY	8019	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
EPA	8012	**233,962.00**	0.00	0.00	58,491.00	0.00	0.00	58,491.00	0.00	0.00	58,491.00	0.00	0.00	58,489.00	**233,962.00**	0.00	**233,962.00**
Property Taxes	8020-8079	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
Miscelaneous Funds	8080-8099	**2,944,377.00**	0.00	176,663.00	353,325.00	235,550.00	235,550.00	235,550.00	235,550.00	235,550.00	412,213.00	206,106.00	206,106.00	412,212.00	**2,944,377.00**	0.00	**2,944,377.00**
		18,901,595.00	786,163.00	962,826.00	1,826,909.00	1,650,643.00	1,650,643.00	1,709,134.00	1,650,643.00	1,650,643.00	1,885,797.00	1,621,199.00	1,621,199.00	1,885,794.00	18,901,595.00	0.00	18,901,595.00
Federal Revenue	8100-8299	**620,723.00**	20,987.00	20,919.00	58,843.00	35,947.00	39,224.00	59,465.00	36,561.00	37,016.00	57,755.00	85,660.00	36,662.00	31,036.00	**520,075.00**	100,648.00	**620,723.00**
State Revenue	8300-8599	**3,439,061.00**	43,088.00	0.00	192,771.00	446,082.00	1,660.00	8,120.00	706,749.00	593,238.00	764,090.00	49,578.00	11,015.00	111,769.00	**2,928,160.00**	510,901.00	**3,439,061.00**
Local Revenue	8600-8799	**511,620.00**	1,319.00	11,487.00	34,176.00	33,665.00	46,302.00	41,476.00	29,981.00	37,962.00	35,148.00	45,227.00	49,745.00	17,143.00	**383,631.00**	127,989.00	**511,620.00**
Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
All Other Financiang Sources	8930-8979	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
Total Receipts		**23,472,999.00**	**851,557.00**	**995,232.00**	**2,112,699.00**	**2,166,337.00**	**1,737,829.00**	**1,818,195.00**	**2,423,934.00**	**2,318,859.00**	**2,742,790.00**	**1,801,664.00**	**1,718,621.00**	**2,045,742.00**	**22,733,461.00**	**739,538.00**	**23,472,999.00**
C. Disbursements																	
Certificated Salaries	1000-1999	**8,091,318.19**	86,955.00	710,855.00	751,795.00	713,889.00	723,646.00	713,298.00	722,238.00	733,035.00	737,824.00	736,011.00	724,272.00	737,500.19	**8,091,318.19**	0.00	**8,091,318.19**
Classified Salaries	2000-2999	**2,047,992.00**	94,943.00	184,063.00	171,786.00	174,156.00	185,757.00	175,303.00	170,326.00	172,850.00	184,884.00	180,814.00	173,874.00	179,236.00	**2,047,992.00**	0.00	**2,047,992.00**
Employee Benefits	3000-3999	**4,705,753.88**	253,405.00	401,371.00	408,855.00	401,089.00	407,709.00	398,359.00	400,596.00	419,469.00	397,531.00	403,748.00	404,144.00	409,477.88	**4,705,753.88**	0.00	**4,705,753.88**
Books and Supplies	4000-4999	**710,854.51**	5,516.00	27,256.00	37,009.00	31,570.00	25,831.00	56,389.00	26,325.00	26,865.00	18,986.00	29,435.00	29,671.00	28,634.00	**343,487.00**	367,367.51	**710,854.51**
Services	5000-5999	**7,890,394.35**	316,473.00	406,468.00	453,313.00	481,827.00	368,892.00	681,730.00	428,196.00	338,497.00	479,736.00	401,373.00	542,070.00	2,952,909.00	**7,851,484.00**	38,910.35	**7,890,394.35**
Capital Outlay	6000-6999	**26,250.00**	535.00	3,105.00	2,428.00	764.00	1,229.00	1,832.00	1,541.00	1,231.00	1,016.00	1,754.00	1,165.00	830.00	**17,430.00**	8,820.00	**26,250.00**
Other Outgo, LTD	7000-7499	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
Direct/Indirect Support	7300-7399	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
Transfers Out	7600-7629	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00	**0.00**
Total Disbursements		**23,472,562.93**	**757,827.00**	**1,733,118.00**	**1,825,186.00**	**1,803,295.00**	**1,713,064.00**	**2,026,911.00**	**1,749,222.00**	**1,691,947.00**	**1,819,977.00**	**1,753,135.00**	**1,875,196.00**	**4,308,587.07**	**23,057,465.07**	**415,097.86**	**23,472,562.93**

BOSTONIA GLOBAL CASH FLOW
PROPOSED ADOPTED
2026-27

A. Beginning Cash		6,218,182.48	6,218,182.48	7,081,495.75	6,763,104.18	7,277,715.79	7,833,153.61	8,173,304.65	7,964,588.65	8,639,300.65	9,266,212.65	10,189,025.65	10,237,554.65	10,080,979.65	7,818,134.58
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															0.00
Cash Excl Treasury	9111-9199	2,185.00													2,185.00
Receivables	9200-9299	1,229,902.26	(491,960.90)	(368,970.68)	(245,980.45)	(122,990.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA Deferral														0.00	0.00
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTDF	9311 (9310)	0.00	0.00												0.00
Stores	9320														0.00
Prepaid Exp	9330														0.00
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		1,232,087.26	(491,960.90)	(368,970.68)	(245,980.45)	(122,990.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows															0.00
Payables	9500-9599	3,153,860.43	(1,261,544.17)	(788,465.11)	(473,079.06)	(315,386.04)	(315,386.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
Loans - DTDF	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)														0.00
Deferred Revenue	9650														0.00
Total Liabilities		3,153,860.43	(1,261,544.17)	(788,465.11)	(473,079.06)	(315,386.04)	(315,386.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. Total Balance Sheet Items		(1,921,773)	769,583	419,494	227,099	192,396	315,386	0	0	0	0	0	0	0	
Net Incr/Decr		(1,921,337.10)	863,313.27	(318,391.57)	514,611.61	555,437.82	340,151.04	(208,716.00)	674,712.00	626,912.00	922,813.00	48,529.00	(156,575.00)	(2,262,845.07)	
F. Ending Cash (A + E)		4,296,845.38	7,081,495.75	6,763,104.18	7,277,715.79	7,833,153.61	8,173,304.65	7,964,588.65	8,639,300.65	9,266,212.65	10,189,025.65	10,237,554.65	10,080,979.65	7,818,134.58	7,818,134.58

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Bostonia Global (140558) - 2026-27 PROPOSED BUDGET, 2025-26 ESTIMATED ACTUALS	5/15/2026			
	2025-26	**2026-27**	**2027-28**	**2028-29**
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	1,253	1,253	1,254	1,260
Unduplicated Pupil Count (UPC)	1,085	1,047	1,048	1,053
Unduplicated Pupil Percentage (UPP)	84.62%	85.59%	84.59%	83.59%
Current Year LCFF Average Daily Attendance (ADA)	1,169.81	1,169.81	1,170.74	1,176.35
Funded LCFF ADA	1,169.81	1,169.81	1,170.74	1,176.35
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	$12,599,463	$12,973,345	$13,486,055	$13,994,969
Grade Span Adjustment	605,400	622,099	611,666	626,238
Adjusted Base Grant	$13,204,863	$13,595,444	$14,097,721	$14,621,207
Supplemental Grant	2,234,790	2,327,268	2,385,053	2,444,374
Concentration Grant	2,450,492	2,608,693	2,685,828	2,717,133
Total Base, Supplemental and Concentration Grant	$17,890,145	$18,531,405	$19,168,602	$19,782,714
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	359,871	370,190	382,391	394,203
Total Allowance and Add-On Amounts	$359,871	$370,190	$382,391	$394,203
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$18,250,016**	**$18,901,595**	**$19,550,993**	**$20,176,917**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 18,250,016**	**$ 18,901,595**	**$ 19,550,993**	**$ 20,176,917**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,601	$ 16,158	$ 16,700	$ 17,152
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	18,250,016	18,901,595	19,550,993	20,176,917
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 3,068,669*	*$ 3,074,881*	*$ 3,084,602*	*$ 3,088,298*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 233,962	$ 233,962	$ 234,148	$ 235,270
Net State Aid *(excludes Additional State Aid)*	$ 14,947,385	$ 15,592,752	$ 16,232,243	$ 16,853,349
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 18,250,016**	**$ 18,901,595**	**$ 19,550,993**	**$ 20,176,917**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 14,947,385	$ 15,592,752	$ 16,232,243	$ 16,853,349
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 233,962	$ 233,962	$ 234,148	$ 235,270
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ -	$ -	$ -	$ -
% Change	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	3,068,669	3,074,881	3,084,602	3,088,298
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 18,250,016	$ 18,901,595	$ 19,550,993	$ 20,176,917
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 18,250,016	$ 18,901,595	$ 19,550,993	$ 20,176,917
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 13,564,734	$ 13,965,634	$ 14,480,112	$ 15,015,410
Supplemental and Concentration Grant funding in the LCAP year	$ 4,685,282	$ 4,935,961	$ 5,070,881	$ 5,161,507
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 565,499	$ 602,005	$ 619,807	$ 627,031
Percentage to Increase or Improve Services	34.54%	35.34%	35.02%	34.37%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Bostonia Global (140558) - 2026-27 PROPOSED BUDGET, 2025-26 ESTIMATED ACTUALS	5/15/2026			
	2025-26	**2026-27**	**2027-28**	**2028-29**
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 15,340.57	$ 15,875.56	$ 16,358.49	$ 16,781.45
Grades 4-6	$ 14,104.98	$ 14,598.37	$ 15,042.31	$ 15,431.14
Grades 7-8	$ 14,522.26	$ 15,030.46	$ 15,488.29	$ 15,888.46
Grades 9-12	$ 17,268.47	$ 17,872.44	$ 18,417.07	$ 18,893.50
Base Grants				
Grades TK-3	$ 10,256	$ 10,550	$ 10,898	$ 11,235
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,423	$ 12,780	$ 13,202	$ 13,610
Grade Span Adjustment				
Grades TK-3	$ 1,067	$ 1,097	$ 1,133	$ 1,168
Grades 9-12	$ 323	$ 332	$ 343	$ 354
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,323	$ 11,647	$ 12,031	$ 12,403
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,746	$ 13,112	$ 13,545	$ 13,964
Prorated Base Grants				
Grades TK-3	$ 10,256	$ 10,550	$ 10,898	$ 11,235
Grades 4-6	$ 10,411	$ 10,710	$ 11,063	$ 11,405
Grades 7-8	$ 10,719	$ 11,027	$ 11,391	$ 11,743
Grades 9-12	$ 12,423	$ 12,780	$ 13,202	$ 13,610
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,067	$ 1,097	$ 1,133	$ 1,168
Grades 9-12	$ 323	$ 332	$ 343	$ 354
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,265	$ 2,329	$ 2,406	$ 2,481
Grades 4-6	$ 2,082	$ 2,142	$ 2,213	$ 2,281
Grades 7-8	$ 2,144	$ 2,205	$ 2,278	$ 2,349
Grades 9-12	$ 2,549	$ 2,622	$ 2,709	$ 2,793
Actual - 1.00 ADA, Local UPP as follows:	*84.62%*	*85.59%*	*84.59%*	*83.59%*
Grades TK-3	$ 1,916	$ 1,994	$ 2,035	$ 2,074
Grades 4-6	$ 1,762	$ 1,833	$ 1,872	$ 1,907
Grades 7-8	$ 1,814	$ 1,888	$ 1,927	$ 1,963
Grades 9-12	$ 2,157	$ 2,245	$ 2,292	$ 2,335
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,360	$ 7,571	$ 7,820	$ 8,062
Grades 4-6	$ 6,767	$ 6,962	$ 7,191	$ 7,413
Grades 7-8	$ 6,967	$ 7,168	$ 7,404	$ 7,633
Grades 9-12	$ 8,285	$ 8,523	$ 8,804	$ 9,077
Actual - 1.00 ADA, Local UPP >55% as follows:	*28.5500%*	*29.5200%*	*29.3100%*	*28.5900%*
Grades TK-3	$ 2,101	$ 2,235	$ 2,292	$ 2,305
Grades 4-6	$ 1,932	$ 2,055	$ 2,108	$ 2,119
Grades 7-8	$ 1,989	$ 2,116	$ 2,170	$ 2,182
Grades 9-12	$ 2,365	$ 2,516	$ 2,581	$ 2,595

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,252,524.00	18,901,595.00	3.6%
2) Federal Revenue		8100-8299	621,092.00	620,723.00	-0.1%
3) Other State Revenue		8300-8599	4,277,569.93	3,439,061.00	-19.6%
4) Other Local Revenue		8600-8799	547,921.74	511,620.00	-6.6%
5) TOTAL, REVENUES			23,699,107.67	23,472,999.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,264,843.92	8,091,318.19	-2.1%
2) Classified Salaries		2000-2999	2,013,383.00	2,047,992.00	1.7%
3) Employee Benefits		3000-3999	4,663,310.17	4,705,753.88	0.9%
4) Books and Supplies		4000-4999	795,563.12	710,854.51	-10.6%
5) Services and Other Operating Expenditures		5000-5999	8,087,291.21	7,890,394.35	-2.4%
6) Capital Outlay		6000-6999	26,249.45	26,250.00	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			23,850,640.87	23,472,562.93	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,533.20)	436.07	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,533.20)	436.07	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,794,673.23	6,643,140.03	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,794,673.23	6,643,140.03	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,794,673.23	6,643,140.03	-2.2%
2) Ending Balance, June 30 (E + F1e)			6,643,140.03	6,643,576.10	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	3,252,006.28	2,921,184.85	-10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,391,133.75	3,722,391.25	9.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	14,947,385.00	15,592,752.00	4.3%
Education Protection Account State Aid - Current Year		8012	233,962.00	233,962.00	0.0%
State Aid - Prior Years		8019	2,508.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,068,669.00	3,074,881.00	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,252,524.00	18,901,595.00	3.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	480,019.00	480,019.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	55,900.00	55,900.00	0.0%
Title III, Immigrant Student Program	4201	8290	6,789.00	6,789.00	0.0%
Title III, English Learner Program	4203	8290	53,297.00	53,020.00	-0.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	25,087.00	24,995.00	-0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			621,092.00	620,723.00	-0.1%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	33,046.00	33,046.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	329,363.18	332,384.00	0.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,598,655.00	1,598,655.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	246,388.00	246,388.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,070,117.75	1,228,588.00	-40.7%
TOTAL, OTHER STATE REVENUE			4,277,569.93	3,439,061.00	-19.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	221,620.00	221,620.00	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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	326,301.74	290,000.00	-11.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			547,921.74	511,620.00	-6.6%
TOTAL, REVENUES			23,699,107.67	23,472,999.00	-1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,897,781.85	5,829,954.00	-1.2%
Certificated Pupil Support Salaries		1200	633,613.99	542,732.19	-14.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,385,026.08	1,373,485.00	-0.8%
Other Certificated Salaries		1900	348,422.00	345,147.00	-0.9%
TOTAL, CERTIFICATED SALARIES			8,264,843.92	8,091,318.19	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	669,707.16	660,053.00	-1.4%
Classified Support Salaries		2200	607,347.04	602,152.00	-0.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	322,008.11	373,850.00	16.1%
Other Classified Salaries		2900	414,320.69	411,937.00	-0.6%
TOTAL, CLASSIFIED SALARIES			2,013,383.00	2,047,992.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,231,698.66	2,207,793.73	-1.1%
PERS		3201-3202	508,967.80	544,080.00	6.9%
OASDI/Medicare/Alternative		3301-3302	301,198.98	295,084.47	-2.0%
Health and Welfare Benefits		3401-3402	1,172,168.37	1,209,939.15	3.2%
Unemployment Insurance		3501-3502	5,470.48	5,124.33	-6.3%
Workers' Compensation		3601-3602	332,888.14	329,072.20	-1.1%
OPEB, Allocated		3701-3702	110,917.74	114,660.00	3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,663,310.17	4,705,753.88	0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	909.44	911.00	0.2%
Books and Other Reference Materials		4200	65,886.85	65,888.00	0.0%
Materials and Supplies		4300	648,382.44	591,501.51	-8.8%
Noncapitalized Equipment		4400	80,384.39	52,554.00	-34.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			795,563.12	710,854.51	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60,654.62	69,016.11	13.8%
Dues and Memberships		5300	4,545.00	4,545.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	375,859.00	375,859.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,200.64	9,202.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144,732.31	142,940.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800-5899	7,490,871.46	7,287,431.24	-2.7%
Communications		5900	1,428.18	1,401.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,087,291.21	7,890,394.35	-2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,249.45	26,250.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,249.45	26,250.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,850,640.87	23,472,562.93	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,252,524.00	18,901,595.00	3.6%
2) Federal Revenue		8100-8299	621,092.00	620,723.00	-0.1%
3) Other State Revenue		8300-8599	4,277,569.93	3,439,061.00	-19.6%
4) Other Local Revenue		8600-8799	547,921.74	511,620.00	-6.6%
5) TOTAL, REVENUES			23,699,107.67	23,472,999.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,043,626.14	11,722,836.86	-2.7%
2) Instruction - Related Services	2000-2999		3,258,955.09	3,334,384.88	2.3%
3) Pupil Services	3000-3999		1,644,337.61	1,529,223.19	-7.0%
4) Ancillary Services	4000-4999		87,269.76	70,118.00	-19.7%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,046,122.00	6,046,122.00	0.0%
8) Plant Services	8000-8999		770,330.27	769,878.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,850,640.87	23,472,562.93	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(151,533.20)	436.07	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,533.20)	436.07	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,794,673.23	6,643,140.03	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,794,673.23	6,643,140.03	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,794,673.23	6,643,140.03	-2.2%
2) Ending Balance, June 30 (E + F1e)			6,643,140.03	6,643,576.10	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	3,252,006.28	2,921,184.85	-10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,391,133.75	3,722,391.25	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	349,063.85	672,597.04
6019	Student Support and Professional Development Discretionary Block Grant	322,745.00	279,821.00
6300	Lottery: Instructional Materials	451,111.91	516,315.91
6383	Golden State Pathways Program	1,854,821.16	1,178,186.54
6546	Mental Health-Related Services	9,395.00	9,395.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,905.02	48,905.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	215,964.34	215,964.34
Total, Restricted Balance		3,252,006.28	2,921,184.85

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 17 – SPECIAL RESERVE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

		2025-26 Estimated Actuals				2026-27 Adopted Budget			
	Fund Description	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending
08	Student Activity Fund (ASB)	93,056	121,989	215,045	-	-	0	-	-
12	Child Development Fund	4,402,554	4,988,897	4,980,410	4,411,041	4,411,041	4,769,695	4,917,048	4,263,688
13	Child Nutrition Fund	14,922,551	16,436,051	15,185,372	16,173,230	16,173,230	17,386,312	15,922,830	17,636,711
17	Special Reserve for Other Than Capital Outlay	6,013,563	1,275,000	-	7,288,563	7,288,563	200,000	-	7,488,563
20	Special Reserve for Postemployment Benefits	10,267,170	833,881	-	11,101,051	11,101,051	783,881	-	11,884,932
21	Building Fund	27,653,176	3,679,946	9,825,284	21,507,838	21,507,838	10,471,326	10,483,636	21,495,528
25	Capital Facilities Fund	1,679,425	1,306,519	293,778	2,692,166	2,692,166	836,519	3,080,409	448,276
40	Special Reserve for Capital Outlay Projects	8,207,968	200,000	2,045,498	6,362,470	6,362,470	200,000	200,000	6,362,470
51	Bond Interest and Redemption Fund	21,945,577	10,763,916	19,506,943	13,202,550	13,202,550	-	-	13,202,550
67	Insurance Fund	6,125,311	34,155,400	34,673,249	5,607,462	5,607,462	35,833,800	36,310,338	5,130,924

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	121,988.57	0.00	-100.0%
5) TOTAL, REVENUES			121,988.57	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	215,044.60	0.00	-100.0%
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			215,044.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,056.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,056.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,056.03	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,056.03	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,056.03	0.00	-100.0%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	121,988.57	0.00	-100.0%
TOTAL, REVENUES			121,988.57	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	215,044.60	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,044.60	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			215,044.60	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	121,988.57	0.00	-100.0%
5) TOTAL, REVENUES			121,988.57	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		215,044.60	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			215,044.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,056.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,056.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,056.03	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,056.03	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,056.03	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,887,660.36	4,667,445.00	-4.5%
4) Other Local Revenue		8600-8799	101,237.00	102,250.00	1.0%
5) TOTAL, REVENUES			4,988,897.36	4,769,695.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,678,097.00	1,620,347.00	-3.4%
2) Classified Salaries		2000-2999	1,126,665.62	1,139,400.00	1.1%
3) Employee Benefits		3000-3999	1,237,084.38	1,274,154.00	3.0%
4) Books and Supplies		4000-4999	557,104.36	486,715.01	-12.6%
5) Services and Other Operating Expenditures		5000-5999	70,260.00	70,310.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	311,199.00	326,122.00	4.8%
9) TOTAL, EXPENDITURES			4,980,410.36	4,917,048.01	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,487.00	(147,353.01)	-1,836.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,487.00	(147,353.01)	-1,836.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,402,554.25	4,411,041.25	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,402,554.25	4,411,041.25	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,402,554.25	4,411,041.25	0.2%
2) Ending Balance, June 30 (E + F1e)			4,411,041.25	4,263,688.24	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,322,146.35	4,174,793.34	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	88,894.90	88,894.90	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,840,723.36	3,818,256.00	-0.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,046,937.00	849,189.00	-18.9%
TOTAL, OTHER STATE REVENUE			4,887,660.36	4,667,445.00	-4.5%
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	100,987.00	102,000.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250.00	250.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,237.00	102,250.00	1.0%
TOTAL, REVENUES			4,988,897.36	4,769,695.00	-4.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,504,572.00	1,448,510.00	-3.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	173,326.00	171,637.00	-1.0%
Other Certificated Salaries		1900	199.00	200.00	0.5%
TOTAL, CERTIFICATED SALARIES			1,678,097.00	1,620,347.00	-3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	858,503.57	870,357.00	1.4%
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	218,237.10	211,345.00	-3.2%
Other Classified Salaries		2900	49,924.95	57,698.00	15.6%
TOTAL, CLASSIFIED SALARIES			1,126,665.62	1,139,400.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	440,886.04	439,072.00	-0.4%
PERS		3201-3202	273,224.63	300,730.00	10.1%
OASDI/Medicare/Alternative		3301-3302	107,416.06	110,688.00	3.0%
Health and Welfare Benefits		3401-3402	290,898.53	298,443.00	2.6%
Unemployment Insurance		3501-3502	1,405.02	1,405.00	0.0%
Workers' Compensation		3601-3602	87,476.10	90,600.00	3.6%
OPEB, Allocated		3701-3702	34,578.00	33,216.00	-3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,237,084.38	1,274,154.00	3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	416,315.36	345,926.01	-16.9%
Noncapitalized Equipment		4400	140,789.00	140,789.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			557,104.36	486,715.01	-12.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.0%
Dues and Memberships		5300	175.00	175.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	750.00	750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,730.00	7,680.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	56,175.00	56,275.00	0.2%
Communications		5900	1,430.00	1,430.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,260.00	70,310.00	0.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	311,199.00	326,122.00	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			311,199.00	326,122.00	4.8%
TOTAL, EXPENDITURES			4,980,410.36	4,917,048.01	-1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,887,660.36	4,667,445.00	-4.5%
4) Other Local Revenue		8600-8799	101,237.00	102,250.00	1.0%
5) TOTAL, REVENUES			4,988,897.36	4,769,695.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,994,455.29	3,904,117.01	-2.3%
2) Instruction - Related Services	2000-2999		674,294.07	686,347.00	1.8%
3) Pupil Services	3000-3999		462.00	462.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		311,199.00	326,122.00	4.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,980,410.36	4,917,048.01	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,487.00	(147,353.01)	-1,836.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,487.00	(147,353.01)	-1,836.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,402,554.25	4,411,041.25	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,402,554.25	4,411,041.25	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,402,554.25	4,411,041.25	0.2%
2) Ending Balance, June 30 (E + F1e)			4,411,041.25	4,263,688.24	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,322,146.35	4,174,793.34	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	88,894.90	88,894.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6105	Early Education: California State Preschool Program	0.00	1.00
6130	Early Education: Center-Based Reserve Account	574,239.35	583,739.35
7810	Other Restricted State	3,747,907.00	3,591,052.99
Total, Restricted Balance		4,322,146.35	4,174,793.34

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	11,556,347.38	12,386,246.58	7.2%
3) Other State Revenue		8300-8599	4,402,940.74	4,488,641.41	1.9%
4) Other Local Revenue		8600-8799	476,762.57	511,424.00	7.3%
5) TOTAL, REVENUES			16,436,050.69	17,386,311.99	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,656,404.47	5,786,107.47	2.3%
3) Employee Benefits		3000-3999	2,557,225.05	2,872,984.00	12.3%
4) Books and Supplies		4000-4999	5,669,370.78	5,627,341.49	-0.7%
5) Services and Other Operating Expenditures		5000-5999	469,693.09	490,783.00	4.5%
6) Capital Outlay		6000-6999	260,389.75	500,000.00	92.0%
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	572,288.75	645,614.26	12.8%
9) TOTAL, EXPENDITURES			15,185,371.89	15,922,830.22	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,250,678.80	1,463,481.77	17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,250,678.80	1,463,481.77	17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,922,550.70	16,173,229.50	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,922,550.70	16,173,229.50	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,922,550.70	16,173,229.50	8.4%
2) Ending Balance, June 30 (E + F1e)			16,173,229.50	17,636,711.27	9.0%
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	16,173,229.50	17,636,711.27	9.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,556,347.38	12,386,246.58	7.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,556,347.38	12,386,246.58	7.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,402,940.74	4,488,641.41	1.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,402,940.74	4,488,641.41	1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	404,521.81	439,243.00	8.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,180.65	72,181.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60.11	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			476,762.57	511,424.00	7.3%
TOTAL, REVENUES			16,436,050.69	17,386,311.99	5.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,786,900.61	4,950,461.47	3.4%
Classified Supervisors' and Administrators' Salaries		2300	523,705.93	536,800.00	2.5%
Clerical, Technical and Office Salaries		2400	345,797.93	298,846.00	-13.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,656,404.47	5,786,107.47	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,233,646.34	1,527,533.00	23.8%
OASDI/Medicare/Alternative		3301-3302	432,612.24	442,638.00	2.3%
Health and Welfare Benefits		3401-3402	628,658.18	628,659.00	0.0%
Unemployment Insurance		3501-3502	2,904.11	2,894.00	-0.3%
Workers' Compensation		3601-3602	179,944.18	189,900.00	5.5%
OPEB, Allocated		3701-3702	78,260.00	80,160.00	2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,557,225.05	2,872,984.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	405,871.46	392,067.49	-3.4%
Noncapitalized Equipment		4400	132,265.56	100,274.00	-24.2%
Food		4700	5,131,233.76	5,135,000.00	0.1%
TOTAL, BOOKS AND SUPPLIES			5,669,370.78	5,627,341.49	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	313.59	315.00	0.4%
Dues and Memberships		5300	1,261.00	1,261.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	182,039.28	174,400.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,235.64	237,545.00	14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,700.00	40,000.00	-26.9%
Professional/Consulting Services and Operating Expenditures		5800	21,981.72	35,100.00	59.7%
Communications		5900	2,161.86	2,162.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			469,693.09	490,783.00	4.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	260,389.75	500,000.00	92.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,389.75	500,000.00	92.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	572,288.75	645,614.26	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			572,288.75	645,614.26	12.8%
TOTAL, EXPENDITURES			15,185,371.89	15,922,830.22	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,556,347.38	12,386,246.58	7.2%
3) Other State Revenue		8300-8599	4,402,940.74	4,488,641.41	1.9%
4) Other Local Revenue		8600-8799	476,762.57	511,424.00	7.3%
5) TOTAL, REVENUES			16,436,050.69	17,386,311.99	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,431,043.86	15,102,815.96	4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		572,288.75	645,614.26	12.8%
8) Plant Services	8000-8999		182,039.28	174,400.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,185,371.89	15,922,830.22	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,250,678.80	1,463,481.77	17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,250,678.80	1,463,481.77	17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,922,550.70	16,173,229.50	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,922,550.70	16,173,229.50	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,922,550.70	16,173,229.50	8.4%
2) Ending Balance, June 30 (E + F1e)			16,173,229.50	17,636,711.27	9.0%
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	16,173,229.50	17,636,711.27	9.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	16,173,229.50	17,636,711.27
Total, Restricted Balance		16,173,229.50	17,636,711.27

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	225,000.00	200,000.00	-11.1%
5) TOTAL, REVENUES			225,000.00	200,000.00	-11.1%
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)			225,000.00	200,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,000.00	0.00	-100.0%
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			1,050,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,275,000.00	200,000.00	-84.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,563.30	7,288,563.30	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,563.30	7,288,563.30	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,563.30	7,288,563.30	21.2%
2) Ending Balance, June 30 (E + F1e)			7,288,563.30	7,488,563.30	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,288,563.30	7,488,563.30	2.7%
Employee Stabilization	0000	9760		*7,488,563.30*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	225,000.00	200,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	200,000.00	-11.1%
TOTAL, REVENUES			225,000.00	200,000.00	-11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,050,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,050,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	200,000.00	-11.1%
5) TOTAL, REVENUES			225,000.00	200,000.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			225,000.00	200,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,000.00	0.00	-100.0%
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			1,050,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,275,000.00	200,000.00	-84.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,563.30	7,288,563.30	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,563.30	7,288,563.30	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,563.30	7,288,563.30	21.2%
2) Ending Balance, June 30 (E + F1e)			7,288,563.30	7,488,563.30	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,288,563.30	7,488,563.30	2.7%
Employee Stabilization	0000	9760		*7,488,563.30*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	200,000.00	-20.0%
5) TOTAL, REVENUES			250,000.00	200,000.00	-20.0%
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)			250,000.00	200,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	583,881.00	583,881.00	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			583,881.00	583,881.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			833,881.00	783,881.00	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,267,170.23	11,101,051.23	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,267,170.23	11,101,051.23	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,267,170.23	11,101,051.23	8.1%
2) Ending Balance, June 30 (E + F1e)			11,101,051.23	11,884,932.23	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	11,101,051.23	11,884,932.23	7.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	250,000.00	200,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	200,000.00	-20.0%
TOTAL, REVENUES			250,000.00	200,000.00	-20.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	583,881.00	583,881.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			583,881.00	583,881.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			583,881.00	583,881.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	200,000.00	-20.0%
5) TOTAL, REVENUES			250,000.00	200,000.00	-20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			250,000.00	200,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	583,881.00	583,881.00	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			583,881.00	583,881.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			833,881.00	783,881.00	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,267,170.23	11,101,051.23	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,267,170.23	11,101,051.23	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,267,170.23	11,101,051.23	8.1%
2) Ending Balance, June 30 (E + F1e)			11,101,051.23	11,884,932.23	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,101,051.23	11,884,932.23	7.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,956,289.92	2,747,670.10	-7.1%
5) TOTAL, REVENUES			2,956,289.92	2,747,670.10	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,057.00	13,057.00	0.0%
3) Employee Benefits		3000-3999	6,648.37	13,450.37	102.3%
4) Books and Supplies		4000-4999	2,873,084.94	3,458,572.00	20.4%
5) Services and Other Operating Expenditures		5000-5999	368,054.00	418,121.00	13.6%
6) Capital Outlay		6000-6999	5,099,940.67	5,148,355.00	0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,464,499.00	1,432,081.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,825,283.98	10,483,636.37	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,868,994.06)	(7,735,966.27)	12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			723,656.00	7,723,656.00	967.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,145,338.06)	(12,310.27)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,653,176.23	21,507,838.17	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,653,176.23	21,507,838.17	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,653,176.23	21,507,838.17	-22.2%
2) Ending Balance, June 30 (E + F1e)			21,507,838.17	21,495,527.90	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,304,596.69	15,111,691.79	13.6%
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	8,203,241.48	6,383,836.11	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	569,270.92	587,712.10	3.2%
Interest		8660	425,500.00	275,500.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	461,519.00	384,458.00	-16.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,956,289.92	2,747,670.10	-7.1%
TOTAL, REVENUES			2,956,289.92	2,747,670.10	-7.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,057.00	13,057.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,057.00	13,057.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,501.00	6,949.00	98.5%
OASDI/Medicare/Alternative		3301-3302	1,000.00	2,145.00	114.5%
Health and Welfare Benefits		3401-3402	1,730.00	3,508.00	102.8%
Unemployment Insurance		3501-3502	7.37	14.37	95.0%
Workers' Compensation		3601-3602	410.00	834.00	103.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,648.37	13,450.37	102.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,509,954.39	3,001,452.00	19.6%
Noncapitalized Equipment		4400	363,130.55	457,120.00	25.9%
TOTAL, BOOKS AND SUPPLIES			2,873,084.94	3,458,572.00	20.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,158.00	40,000.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	327,805.00	378,035.00	15.3%
Communications		5900	86.00	86.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,054.00	418,121.00	13.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,079,662.16	1,338,355.00	24.0%
Buildings and Improvements of Buildings		6200	3,975,616.87	3,810,000.00	-4.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,661.64	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,099,940.67	5,148,355.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	480,499.00	439,081.00	-8.6%
Other Debt Service - Principal		7439	984,000.00	993,000.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,464,499.00	1,432,081.00	-2.2%
TOTAL, EXPENDITURES			9,825,283.98	10,483,636.37	6.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	723,656.00	723,656.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			723,656.00	723,656.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	7,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	7,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			723,656.00	7,723,656.00	967.3%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,956,289.92	2,747,670.10	-7.1%
5) TOTAL, REVENUES			2,956,289.92	2,747,670.10	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,355,534.98	9,047,555.37	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,469,749.00	1,436,081.00	-2.3%
10) TOTAL, EXPENDITURES			9,825,283.98	10,483,636.37	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,868,994.06)	(7,735,966.27)	12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			723,656.00	7,723,656.00	967.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,145,338.06)	(12,310.27)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,653,176.23	21,507,838.17	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,653,176.23	21,507,838.17	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,653,176.23	21,507,838.17	-22.2%
2) Ending Balance, June 30 (E + F1e)			21,507,838.17	21,495,527.90	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,304,596.69	15,111,691.79	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,203,241.48	6,383,836.11	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	13,304,596.69	15,111,691.79
Total, Restricted Balance		13,304,596.69	15,111,691.79

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,306,518.92	836,519.00	-36.0%
5) TOTAL, REVENUES			1,306,518.92	836,519.00	-36.0%
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	46,409.00	46,409.00	0.0%
6) Capital Outlay		6000-6999	247,368.70	3,034,000.00	1,126.5%
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			293,777.70	3,080,409.00	948.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,012,741.22	(2,243,890.00)	-321.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,012,741.22	(2,243,890.00)	-321.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,679,424.66	2,692,165.88	60.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,679,424.66	2,692,165.88	60.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,679,424.66	2,692,165.88	60.3%
2) Ending Balance, June 30 (E + F1e)			2,692,165.88	448,275.88	-83.3%
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	2,692,165.88	448,275.88	-83.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	30,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,246,518.92	806,519.00	-35.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,306,518.92	836,519.00	-36.0%
TOTAL, REVENUES			1,306,518.92	836,519.00	-36.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,409.00	46,409.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,409.00	46,409.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	247,368.70	3,034,000.00	1,126.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			247,368.70	3,034,000.00	1,126.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			293,777.70	3,080,409.00	948.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,306,518.92	836,519.00	-36.0%
5) TOTAL, REVENUES			1,306,518.92	836,519.00	-36.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,990.00	8,990.00	0.0%
8) Plant Services	8000-8999		284,787.70	3,071,419.00	978.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			293,777.70	3,080,409.00	948.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,012,741.22	(2,243,890.00)	-321.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,012,741.22	(2,243,890.00)	-321.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,679,424.66	2,692,165.88	60.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,679,424.66	2,692,165.88	60.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,679,424.66	2,692,165.88	60.3%
2) Ending Balance, June 30 (E + F1e)			2,692,165.88	448,275.88	-83.3%
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	2,692,165.88	448,275.88	-83.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,692,165.88	448,275.88
Total, Restricted Balance		2,692,165.88	448,275.88

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	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	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	1,384,996.00	100,000.00	-92.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	660,502.00	100,000.00	-84.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,045,498.00	200,000.00	-90.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,845,498.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,845,498.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,207,967.78	6,362,469.78	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,207,967.78	6,362,469.78	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,207,967.78	6,362,469.78	-22.5%
2) Ending Balance, June 30 (E + F1e)			6,362,469.78	6,362,469.78	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	6,362,469.78	6,362,469.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,190,406.00	100,000.00	-91.6%
Noncapitalized Equipment		4400	194,590.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,384,996.00	100,000.00	-92.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	530,391.00	100,000.00	-81.1%
Buildings and Improvements of Buildings		6200	30,578.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	99,533.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			660,502.00	100,000.00	-84.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,045,498.00	200,000.00	-90.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,045,498.00	200,000.00	-90.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,045,498.00	200,000.00	-90.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,845,498.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,845,498.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,207,967.78	6,362,469.78	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,207,967.78	6,362,469.78	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,207,967.78	6,362,469.78	-22.5%
2) Ending Balance, June 30 (E + F1e)			6,362,469.78	6,362,469.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,362,469.78	6,362,469.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,763,916.00	0.00	-100.0%
5) TOTAL, REVENUES			10,763,916.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,506,943.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,506,943.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,743,027.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,743,027.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,945,577.00	13,202,550.00	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,945,577.00	13,202,550.00	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,945,577.00	13,202,550.00	-39.8%
2) Ending Balance, June 30 (E + F1e)			13,202,550.00	13,202,550.00	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	13,202,550.00	13,202,550.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,266,998.00	0.00	-100.0%
Unsecured Roll		8612	496,918.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,763,916.00	0.00	-100.0%
TOTAL, REVENUES			10,763,916.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,264,846.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	5,242,097.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,506,943.00	0.00	-100.0%
TOTAL, EXPENDITURES			19,506,943.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,763,916.00	0.00	-100.0%
5) TOTAL, REVENUES			10,763,916.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,506,943.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,506,943.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,743,027.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,743,027.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,945,577.00	13,202,550.00	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,945,577.00	13,202,550.00	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,945,577.00	13,202,550.00	-39.8%
2) Ending Balance, June 30 (E + F1e)			13,202,550.00	13,202,550.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,202,550.00	13,202,550.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,155,400.00	35,833,800.00	4.9%
5) TOTAL, REVENUES			34,155,400.00	35,833,800.00	4.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,303.00	173,697.00	-0.9%
3) Employee Benefits		3000-3999	99,101.00	99,941.00	0.8%
4) Books and Supplies		4000-4999	200.00	200.00	0.0%
5) Services and Other Operating Expenses		5000-5999	34,398,645.00	36,036,500.00	4.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,673,249.00	36,310,338.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(517,849.00)	(476,538.00)	-8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(517,849.00)	(476,538.00)	-8.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,125,311.35	5,607,462.35	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,125,311.35	5,607,462.35	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,125,311.35	5,607,462.35	-8.5%
2) Ending Net Position, June 30 (E + F1e)			5,607,462.35	5,130,924.35	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,607,462.35	5,130,924.35	-8.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
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	85,000.00	60,000.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	34,060,400.00	35,767,300.00	5.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	6,500.00	-35.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,155,400.00	35,833,800.00	4.9%
TOTAL, REVENUES			34,155,400.00	35,833,800.00	4.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	35,081.00	34,764.00	-0.9%
Clerical, Technical and Office Salaries		2400	140,222.00	138,933.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,303.00	173,697.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,793.00	46,725.00	2.0%
OASDI/Medicare/Alternative		3301-3302	13,467.00	13,289.00	-1.3%
Health and Welfare Benefits		3401-3402	31,533.00	31,533.00	0.0%
Unemployment Insurance		3501-3502	186.00	87.00	-53.2%
Workers' Compensation		3601-3602	6,033.00	5,701.00	-5.5%
OPEB, Allocated		3701-3702	2,089.00	2,606.00	24.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			99,101.00	99,941.00	0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	200.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200.00	200.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	20,000.00	3,000.00	-85.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,645.00	11,000.00	-86.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	34,300,000.00	36,022,500.00	5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,398,645.00	36,036,500.00	4.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			34,673,249.00	36,310,338.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,155,400.00	35,833,800.00	4.9%
5) TOTAL, REVENUES			34,155,400.00	35,833,800.00	4.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		34,673,249.00	36,310,338.00	4.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			34,673,249.00	36,310,338.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(517,849.00)	(476,538.00)	-8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(517,849.00)	(476,538.00)	-8.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,125,311.35	5,607,462.35	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,125,311.35	5,607,462.35	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,125,311.35	5,607,462.35	-8.5%
2) Ending Net Position, June 30 (E + F1e)			5,607,462.35	5,130,924.35	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,607,462.35	5,130,924.35	-8.5%

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