PACIFICA
SCHOOL DISTRICT

2026/27
BUDGET REVISION

Presented
September 23, 2026

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: Pacifica School District; 411 Oceana Blvd, Pacifica CA

Date: 09/18/2026

Public Hearing:

Place: Pacifica School District; 411 Oceana Blvd, Pacifica CA

Date: 09/23/2026

Time: 6:00 p.m.

Adoption Date: 09/30/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Chuck Neidhoefer

Title: Assistant Superintendent of Business

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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?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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:	**06/24/2026**	
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

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	31,113,438.89	2,285,485.46	33,398,924.35	31,093,005.00	3,186,851.00	34,279,856.00	2.6%
2) Federal Revenue		8100-8299	4,761.43	841,779.72	846,541.15	0.00	783,445.00	783,445.00	-7.5%
3) Other State Revenue		8300-8599	603,593.08	4,577,255.81	5,180,848.89	654,955.00	4,962,389.00	5,617,344.00	8.4%
4) Other Local Revenue		8600-8799	1,618,238.85	3,435,436.32	5,053,675.17	972,544.00	3,226,047.00	4,198,591.00	-16.9%
5) TOTAL, REVENUES			33,340,032.25	11,139,957.31	44,479,989.56	32,720,504.00	12,158,732.00	44,879,236.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,637,479.35	2,832,168.74	13,469,648.09	10,668,063.00	2,785,816.00	13,453,879.00	-0.1%
2) Classified Salaries		2000-2999	2,775,049.91	1,818,010.04	4,593,059.95	2,839,922.00	2,282,687.00	5,122,609.00	11.5%
3) Employee Benefits		3000-3999	7,859,365.00	3,659,251.78	11,518,616.78	8,274,292.00	2,906,425.00	11,180,717.00	-2.9%
4) Books and Supplies		4000-4999	297,153.04	736,942.64	1,034,095.68	592,032.00	1,009,010.00	1,601,042.00	54.8%
5) Services and Other Operating Expenditures		5000-5999	3,958,033.90	8,926,432.09	12,884,465.99	3,188,962.00	9,783,709.00	12,972,671.00	0.7%
6) Capital Outlay		6000-6999	0.00	19,151.77	19,151.77	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	54,748.12	1,257,225.65	1,311,973.77	0.00	1,161,000.00	1,161,000.00	-11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(121,828.63)	52,389.17	(69,439.46)	(199,677.00)	130,269.00	(69,408.00)	0.0%
9) TOTAL, EXPENDITURES			25,460,000.69	19,301,571.88	44,761,572.57	25,363,594.00	20,058,916.00	45,422,510.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,880,031.56	(8,161,614.57)	(281,583.01)	7,356,910.00	(7,900,184.00)	(543,274.00)	92.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,280,964.08	0.00	1,280,964.08	235,000.00	0.00	235,000.00	-81.7%
b) Transfers Out		7600-7629	500,000.00	225,000.00	725,000.00	0.00	100,000.00	100,000.00	-86.2%
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	(7,986,049.71)	7,986,049.71	0.00	(7,923,426.00)	7,923,426.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,205,085.63)	7,761,049.71	555,964.08	(7,688,426.00)	7,823,426.00	135,000.00	-75.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,945.93	(400,564.86)	274,381.07	(331,516.00)	(76,758.00)	(408,274.00)	-248.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%
2) Ending Balance, June 30 (E + F1e)			1,623,486.47	3,542,135.43	5,165,621.90	1,291,970.47	3,465,377.43	4,757,347.90	-7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,542,135.43	3,542,135.43	0.00	3,465,378.15	3,465,378.15	-2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,615,986.47	0.00	1,615,986.47	1,284,470.47	0.00	1,284,470.47	-20.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.72)	(.72)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	32,754,878.63	3,469,750.47	36,224,629.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	363,521.40	363,521.40				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	7,500.00	0.00	7,500.00				
d) with Fiscal Agent/Trustee		9135	34,386.73	0.00	34,386.73				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	238,585.11	2,277,686.03	2,516,271.14				
4) Due from Grantor Government		9290	0.00	8,350.08	8,350.08				
5) Due from Other Funds		9310	217,978.69	0.00	217,978.69				
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				

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
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			33,253,329.16	6,119,307.98	39,372,637.14				
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	31,129,842.69	1,903,528.15	33,033,370.84				
2) Due to Grantor Governments		9590	0.00	223,273.75	223,273.75				
3) Due to Other Funds		9610	500,000.00	240,838.81	740,838.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	209,531.84	209,531.84				
6) TOTAL, LIABILITIES			31,629,842.69	2,577,172.55	34,207,015.24				
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)			1,623,486.47	3,542,135.43	5,165,621.90				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,586,139.00	0.00	2,586,139.00	2,586,139.00	0.00	2,586,139.00	0.0%
Education Protection Account State Aid - Current Year		8012	508,968.00	0.00	508,968.00	496,530.00	0.00	496,530.00	-2.4%
State Aid - Prior Years		8019	6,224.00	0.00	6,224.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,802.18	0.00	52,802.18	52,802.00	0.00	52,802.00	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	955.58	0.00	955.58	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	21,638,572.15	0.00	21,638,572.15	21,638,572.00	0.00	21,638,572.00	0.0%
Unsecured Roll Taxes		8042	892,134.20	0.00	892,134.20	892,134.00	0.00	892,134.00	0.0%
Prior Years' Taxes		8043	815.57	0.00	815.57	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	5,323,740.28	0.00	5,323,740.28	5,323,740.00	0.00	5,323,740.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	103,087.93	0.00	103,087.93	103,088.00	0.00	103,088.00	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			31,113,438.89	0.00	31,113,438.89	31,093,005.00	0.00	31,093,005.00	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,285,485.46	2,285,485.46	0.00	3,186,851.00	3,186,851.00	39.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,113,438.89	2,285,485.46	33,398,924.35	31,093,005.00	3,186,851.00	34,279,856.00	2.6%
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	603,189.99	603,189.99	0.00	583,990.00	583,990.00	-3.2%
Special Education Discretionary Grants		8182	0.00	52,405.43	52,405.43	0.00	16,522.00	16,522.00	-68.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		99,355.00	99,355.00		99,268.00	99,268.00	-0.1%
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		45,173.00	45,173.00		45,081.00	45,081.00	-0.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		27,898.00	27,898.00		28,584.00	28,584.00	2.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		13,758.30	13,758.30		10,000.00	10,000.00	-27.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,761.43	0.00	4,761.43	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			4,761.43	841,779.72	846,541.15	0.00	783,445.00	783,445.00	-7.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		21,770.39	21,770.39		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	97,146.00	0.00	97,146.00	82,073.00	0.00	82,073.00	-15.5%
Lottery - Unrestricted and Instructional Materials		8560	480,931.09	213,006.01	693,937.10	472,530.00	203,934.00	676,464.00	-2.5%
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		729,215.00	729,215.00		800,295.00	800,295.00	9.7%
After School Education and Safety (ASES)	6010	8590		90,018.41	90,018.41		815,000.00	815,000.00	805.4%
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		374,847.00	374,847.00		374,843.00	374,843.00	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	25,515.99	3,148,399.00	3,173,914.99	100,352.00	2,768,317.00	2,868,669.00	-9.6%
TOTAL, OTHER STATE REVENUE			603,593.08	4,577,255.81	5,180,848.89	654,955.00	4,962,389.00	5,617,344.00	8.4%

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
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	2,436,572.86	2,436,572.86	0.00	2,403,002.00	2,403,002.00	-1.4%
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	(26,304.98)	(26,304.98)	0.00	7,250.00	7,250.00	-127.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	861,744.75	0.00	861,744.75	650,000.00	0.00	650,000.00	-24.6%
Interest		8660	223,958.24	0.00	223,958.24	130,000.00	0.00	130,000.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	303,923.55	303,923.55	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	532,535.86	721,244.89	1,253,780.75	192,544.00	815,795.00	1,008,339.00	-19.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,618,238.85	3,435,436.32	5,053,675.17	972,544.00	3,226,047.00	4,198,591.00	-16.9%
TOTAL, REVENUES			33,340,032.25	11,139,957.31	44,479,989.56	32,720,504.00	12,158,732.00	44,879,236.00	0.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,993,489.60	2,047,451.71	10,040,941.31	8,001,162.00	2,018,452.00	10,019,614.00	-0.2%
Certificated Pupil Support Salaries		1200	432,048.70	281,149.25	713,197.95	517,337.00	309,299.00	826,636.00	15.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,211,941.05	407,543.48	2,619,484.53	2,149,564.00	362,777.00	2,512,341.00	-4.1%
Other Certificated Salaries		1900	0.00	96,024.30	96,024.30	0.00	95,288.00	95,288.00	-0.8%
TOTAL, CERTIFICATED SALARIES			10,637,479.35	2,832,168.74	13,469,648.09	10,668,063.00	2,785,816.00	13,453,879.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	426,464.07	929,139.33	1,355,603.40	423,968.00	1,187,583.00	1,611,551.00	18.9%
Classified Support Salaries		2200	934,691.53	287,747.17	1,222,438.70	870,825.00	528,565.00	1,399,390.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	366,785.46	264,639.46	631,424.92	357,747.00	200,029.00	557,776.00	-11.7%
Clerical, Technical and Office Salaries		2400	1,035,354.47	336,369.85	1,371,724.32	1,174,487.00	366,510.00	1,540,997.00	12.3%
Other Classified Salaries		2900	11,754.38	114.23	11,868.61	12,895.00	0.00	12,895.00	8.6%
TOTAL, CLASSIFIED SALARIES			2,775,049.91	1,818,010.04	4,593,059.95	2,839,922.00	2,282,687.00	5,122,609.00	11.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,017,449.53	1,896,988.86	3,914,438.39	1,986,856.00	505,631.00	2,492,487.00	-36.3%
PERS		3201-3202	648,398.28	457,288.48	1,105,686.76	678,229.00	521,656.00	1,199,885.00	8.5%
OASDI/Medicare/Alternative		3301-3302	365,779.55	172,760.00	538,539.55	407,294.00	218,572.00	625,866.00	16.2%
Health and Welfare Benefits		3401-3402	3,957,699.56	1,015,387.36	4,973,086.92	4,236,655.00	1,525,323.00	5,761,978.00	15.9%
Unemployment Insurance		3501-3502	6,109.33	(1,440.41)	4,668.92	6,668.00	2,432.00	9,100.00	94.9%
Workers' Compensation		3601-3602	334,016.93	118,267.49	452,284.42	367,316.00	132,811.00	500,127.00	10.6%

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
OPEB, Allocated		3701-3702	497,826.29	0.00	497,826.29	558,665.00	0.00	558,665.00	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,085.53	0.00	32,085.53	32,609.00	0.00	32,609.00	1.6%
TOTAL, EMPLOYEE BENEFITS			7,859,365.00	3,659,251.78	11,518,616.78	8,274,292.00	2,906,425.00	11,180,717.00	-2.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	539,546.04	539,546.04	46,363.00	718,085.00	764,448.00	41.7%
Books and Other Reference Materials		4200	30,805.60	27,245.49	58,051.09	28,750.00	0.00	28,750.00	-50.5%
Materials and Supplies		4300	247,764.81	152,108.80	399,873.61	468,825.00	250,925.00	719,750.00	80.0%
Noncapitalized Equipment		4400	18,582.63	18,042.31	36,624.94	48,094.00	40,000.00	88,094.00	140.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			297,153.04	736,942.64	1,034,095.68	592,032.00	1,009,010.00	1,601,042.00	54.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	19,384.64	5,107,281.92	5,126,666.56	0.00	6,673,036.00	6,673,036.00	30.2%
Travel and Conferences		5200	41,097.08	83,408.52	124,505.60	48,209.00	87,813.00	136,022.00	9.2%
Dues and Memberships		5300	25,822.72	0.00	25,822.72	33,809.00	0.00	33,809.00	30.9%
Insurance		5400 - 5499	900,282.49	0.00	900,282.49	984,460.00	0.00	984,460.00	9.4%
Operations and Housekeeping Services		5500	988,623.09	2,257.82	990,880.91	1,167,676.00	2,490.00	1,170,166.00	18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,388.35	111,210.99	184,599.34	82,200.00	124,450.00	206,650.00	11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(1,945,419.00)	1,945,419.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,831,839.38	3,622,272.84	5,454,112.22	2,734,527.00	941,236.00	3,675,763.00	-32.6%
Communications		5900	77,596.15	0.00	77,596.15	83,500.00	9,265.00	92,765.00	19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,958,033.90	8,926,432.09	12,884,465.99	3,188,962.00	9,783,709.00	12,972,671.00	0.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	19,151.77	19,151.77	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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, CAPITAL OUTLAY			0.00	19,151.77	19,151.77	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	54,748.12	1,257,225.65	1,311,973.77	0.00	1,161,000.00	1,161,000.00	-11.5%
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)			54,748.12	1,257,225.65	1,311,973.77	0.00	1,161,000.00	1,161,000.00	-11.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(52,389.17)	52,389.17	0.00	(130,269.00)	130,269.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(69,439.46)	0.00	(69,439.46)	(69,408.00)	0.00	(69,408.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(121,828.63)	52,389.17	(69,439.46)	(199,677.00)	130,269.00	(69,408.00)	0.0%
TOTAL, EXPENDITURES			25,460,000.69	19,301,571.88	44,761,572.57	25,363,594.00	20,058,916.00	45,422,510.00	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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)	
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	1,280,964.08	0.00	1,280,964.08	235,000.00	0.00	235,000.00	-81.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,280,964.08	0.00	1,280,964.08	235,000.00	0.00	235,000.00	-81.7%
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	500,000.00	225,000.00	725,000.00	0.00	100,000.00	100,000.00	-86.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	225,000.00	725,000.00	0.00	100,000.00	100,000.00	-86.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,089,125.82)	8,089,125.82	0.00	(7,923,426.00)	7,923,426.00	0.00	0.0%
Contributions from Restricted Revenues		8990	103,076.11	(103,076.11)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,986,049.71)	7,986,049.71	0.00	(7,923,426.00)	7,923,426.00	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)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,205,085.63)	7,761,049.71	555,964.08	(7,688,426.00)	7,823,426.00	135,000.00	-75.7%

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	31,113,438.89	2,285,485.46	33,398,924.35	31,093,005.00	3,186,851.00	34,279,856.00	2.6%
2) Federal Revenue		8100-8299	4,761.43	841,779.72	846,541.15	0.00	783,445.00	783,445.00	-7.5%
3) Other State Revenue		8300-8599	603,593.08	4,577,255.81	5,180,848.89	654,955.00	4,962,389.00	5,617,344.00	8.4%
4) Other Local Revenue		8600-8799	1,618,238.85	3,435,436.32	5,053,675.17	972,544.00	3,226,047.00	4,198,591.00	-16.9%
5) TOTAL, REVENUES			33,340,032.25	11,139,957.31	44,479,989.56	32,720,504.00	12,158,732.00	44,879,236.00	0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,028,794.07	14,153,094.02	28,181,888.09	12,750,501.00	13,095,418.00	25,845,919.00	-8.3%
2) Instruction - Related Services	2000-2999		4,164,603.48	1,391,786.36	5,556,389.84	5,115,417.00	1,532,206.00	6,647,623.00	19.6%
3) Pupil Services	3000-3999		920,522.57	1,200,089.44	2,120,612.01	893,460.00	2,758,243.00	3,651,703.00	72.2%
4) Ancillary Services	4000-4999		13,325.00	0.00	13,325.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,628,326.91	112,073.62	3,740,400.53	3,883,233.00	130,269.00	4,013,502.00	7.3%
8) Plant Services	8000-8999		2,649,680.54	1,187,302.79	3,836,983.33	2,720,983.00	1,381,780.00	4,102,763.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	54,748.12	1,257,225.65	1,311,973.77	0.00	1,161,000.00	1,161,000.00	-11.5%
10) TOTAL, EXPENDITURES			25,460,000.69	19,301,571.88	44,761,572.57	25,363,594.00	20,058,916.00	45,422,510.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,880,031.56	(8,161,614.57)	(281,583.01)	7,356,910.00	(7,900,184.00)	(543,274.00)	92.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,280,964.08	0.00	1,280,964.08	235,000.00	0.00	235,000.00	-81.7%
b) Transfers Out		7600-7629	500,000.00	225,000.00	725,000.00	0.00	100,000.00	100,000.00	-86.2%
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	(7,986,049.71)	7,986,049.71	0.00	(7,923,426.00)	7,923,426.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,205,085.63)	7,761,049.71	555,964.08	(7,688,426.00)	7,823,426.00	135,000.00	-75.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,945.93	(400,564.86)	274,381.07	(331,516.00)	(76,758.00)	(408,274.00)	-248.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948,540.54	3,942,700.29	4,891,240.83	1,623,486.47	3,542,135.43	5,165,621.90	5.6%
2) Ending Balance, June 30 (E + F1e)			1,623,486.47	3,542,135.43	5,165,621.90	1,291,970.47	3,465,377.43	4,757,347.90	-7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,542,135.43	3,542,135.43	0.00	3,465,378.15	3,465,378.15	-2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,615,986.47	0.00	1,615,986.47	1,284,470.47	0.00	1,284,470.47	-20.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.72)	(.72)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	729,204.78	370,951.78
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	390,381.00
6300	Lottery: Instructional Materials	507,270.63	252,204.63
6546	Mental Health-Related Services	31,573.00	115,905.00
6547	Special Education Early Intervention Preschool Grant	24,748.28	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	485,765.94	515,439.94
7435	Learning Recovery Emergency Block Grant	68,850.00	205,850.00
7810	Other Restricted State	44,882.00	44,882.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	83,628.98	19,414.98
9010	Other Restricted Local	1,116,211.82	1,550,348.82
Total, Restricted Balance		3,542,135.43	3,465,378.15

PACIFICA
SCHOOL DISTRICT

Other Funds

Child Nutrition Special Reserve Fund – Form 13

Deferred Maintenance Fund – Form 14

Special Reserve Non-Capital Projects – Form 17

Special Reserve Retiree Benefits – Fund 20

Building Fund – Form 21

Capital Facilities Fund – Form 25

County School Building Fund – Form 35

Special Reserve for Capital Projects – Form 40

Tax Override Fund – Form 53

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	416,966.33	375,000.00	-10.1%
3) Other State Revenue		8300-8599	1,292,637.26	1,210,000.00	-6.4%
4) Other Local Revenue		8600-8799	59,455.54	54,797.00	-7.8%
5) TOTAL, REVENUES			1,769,059.13	1,639,797.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	503,811.84	667,045.00	32.4%
3) Employee Benefits		3000-3999	452,091.47	539,452.00	19.3%
4) Books and Supplies		4000-4999	459,688.44	453,285.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	182,680.39	243,986.00	33.6%
6) Capital Outlay		6000-6999	250,079.54	200,000.00	-20.0%
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	69,439.46	69,408.00	0.0%
9) TOTAL, EXPENDITURES			1,917,791.14	2,173,176.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,732.01)	(533,379.00)	258.6%
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)			(148,732.01)	(533,379.00)	258.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,808,661.78	1,659,929.77	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,808,661.78	1,659,929.77	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,808,661.78	1,659,929.77	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,659,929.77	1,126,550.77	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,844.07	99,845.00	914.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,650,085.70	1,026,705.77	-37.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,677,429.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	16,833.34		
b) in Banks		9120	26,546.14		
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	54,504.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,844.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,785,157.49		
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	55,788.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,439.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			125,227.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,659,929.77		
FEDERAL REVENUE					
Child Nutrition Programs		8220	390,871.64	375,000.00	-4.1%
Donated Food Commodities		8221	26,094.69	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			416,966.33	375,000.00	-10.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,292,637.26	1,210,000.00	-6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,292,637.26	1,210,000.00	-6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(177.25)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56,832.02	54,000.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,623.60	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,177.17	797.00	-32.3%
TOTAL, OTHER LOCAL REVENUE			59,455.54	54,797.00	-7.8%
TOTAL, REVENUES			1,769,059.13	1,639,797.00	-7.3%
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	354,468.89	492,527.00	38.9%
Classified Supervisors' and Administrators' Salaries		2300	137,129.37	159,009.00	16.0%
Clerical, Technical and Office Salaries		2400	12,213.58	15,509.00	27.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			503,811.84	667,045.00	32.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	127,035.79	147,871.00	16.4%
OASDI/Medicare/Alternative		3301-3302	36,950.96	46,129.00	24.8%
Health and Welfare Benefits		3401-3402	215,908.74	262,293.00	21.5%
Unemployment Insurance		3501-3502	241.87	329.00	36.0%
Workers' Compensation		3601-3602	12,627.30	16,430.00	30.1%
OPEB, Allocated		3701-3702	59,326.81	66,400.00	11.9%
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			452,091.47	539,452.00	19.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,489.36	12,185.00	6.1%
Noncapitalized Equipment		4400	9,275.96	9,600.00	3.5%
Food		4700	438,923.12	431,500.00	-1.7%
TOTAL, BOOKS AND SUPPLIES			459,688.44	453,285.00	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	37,996.48	0.00	-100.0%
Travel and Conferences		5200	1,049.00	1,800.00	71.6%
Dues and Memberships		5300	130.00	200.00	53.8%
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	95,597.00	151,000.00	58.0%
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	47,907.91	90,986.00	89.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,680.39	243,986.00	33.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	250,079.54	200,000.00	-20.0%
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			250,079.54	200,000.00	-20.0%
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	69,439.46	69,408.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,439.46	69,408.00	0.0%
TOTAL, EXPENDITURES			1,917,791.14	2,173,176.00	13.3%
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	416,966.33	375,000.00	-10.1%
3) Other State Revenue		8300-8599	1,292,637.26	1,210,000.00	-6.4%
4) Other Local Revenue		8600-8799	59,455.54	54,797.00	-7.8%
5) TOTAL, REVENUES			1,769,059.13	1,639,797.00	-7.3%
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		1,594,554.76	1,899,768.00	19.1%
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		69,439.46	69,408.00	0.0%
8) Plant Services	8000-8999		253,796.92	204,000.00	-19.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,917,791.14	2,173,176.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,732.01)	(533,379.00)	258.6%
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)			(148,732.01)	(533,379.00)	258.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,808,661.78	1,659,929.77	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,808,661.78	1,659,929.77	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,808,661.78	1,659,929.77	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,659,929.77	1,126,550.77	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,844.07	99,845.00	914.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,650,085.70	1,026,705.77	-37.8%
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)	1,633,252.36	1,009,872.43
9010	Other Restricted Local	16,833.34	16,833.34
Total, Restricted Balance		1,650,085.70	1,026,705.77

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	2,247.21	2,100.00	-6.6%
5) TOTAL, REVENUES			2,247.21	2,100.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,240.83	80,000.00	-26.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,240.83	80,000.00	-26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,993.62)	(77,900.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	100,000.00	-55.6%
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			225,000.00	100,000.00	-55.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,006.38	22,100.00	-81.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,061.40	210,067.78	130.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,061.40	210,067.78	130.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,061.40	210,067.78	130.7%
2) Ending Balance, June 30 (E + F1e)			210,067.78	232,167.78	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	210,067.78	232,167.78	10.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,963.50		
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	104.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
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			210,067.78		
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)			210,067.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,247.21	2,100.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,247.21	2,100.00	-6.6%
TOTAL, REVENUES			2,247.21	2,100.00	-6.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,405.67	80,000.00	13.6%
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	37,835.16	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,240.83	80,000.00	-26.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			108,240.83	80,000.00	-26.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	225,000.00	100,000.00	-55.6%
(a) TOTAL, INTERFUND TRANSFERS IN			225,000.00	100,000.00	-55.6%
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)			225,000.00	100,000.00	-55.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,247.21	2,100.00	-6.6%
5) TOTAL, REVENUES			2,247.21	2,100.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		108,240.83	80,000.00	-26.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			108,240.83	80,000.00	-26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(105,993.62)	(77,900.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	100,000.00	-55.6%
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			225,000.00	100,000.00	-55.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,006.38	22,100.00	-81.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,061.40	210,067.78	130.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,061.40	210,067.78	130.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,061.40	210,067.78	130.7%
2) Ending Balance, June 30 (E + F1e)			210,067.78	232,167.78	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	210,067.78	232,167.78	10.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 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	34,531.05	33,000.00	-4.4%
5) TOTAL, REVENUES			34,531.05	33,000.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			34,531.05	33,000.00	-4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	235,000.00	New
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			500,000.00	(235,000.00)	-147.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			534,531.05	(202,000.00)	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,528.83	1,402,059.88	61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,528.83	1,402,059.88	61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,528.83	1,402,059.88	61.6%
2) Ending Balance, June 30 (E + F1e)			1,402,059.88	1,200,059.88	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,875.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,402,059.88	1,191,184.88	-15.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	884,339.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,874.52		
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	8,846.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,402,059.88		
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)			1,402,059.88		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	34,253.69	33,000.00	-3.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	277.36	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			34,531.05	33,000.00	-4.4%
TOTAL, REVENUES			34,531.05	33,000.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	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	235,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	235,000.00	New
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)			500,000.00	(235,000.00)	-147.0%

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	34,531.05	33,000.00	-4.4%
5) TOTAL, REVENUES			34,531.05	33,000.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			34,531.05	33,000.00	-4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	235,000.00	New
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			500,000.00	(235,000.00)	-147.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			534,531.05	(202,000.00)	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,528.83	1,402,059.88	61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,528.83	1,402,059.88	61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,528.83	1,402,059.88	61.6%
2) Ending Balance, June 30 (E + F1e)			1,402,059.88	1,200,059.88	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,875.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,402,059.88	1,191,184.88	-15.0%
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	19,917.57	0.00	-100.0%
5) TOTAL, REVENUES			19,917.57	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	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)			19,917.57	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	1,032,475.51	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,032,475.51)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,012,557.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,557.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,557.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,557.94	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					
a) in County Treasury		9110	29,678.63		
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	296.88		
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			29,975.51		
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	29,975.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,975.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	29,951.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,034.39)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			19,917.57	0.00	-100.0%
TOTAL, REVENUES			19,917.57	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,032,475.51	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,032,475.51	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,032,475.51)	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	19,917.57	0.00	-100.0%
5) TOTAL, REVENUES			19,917.57	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		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)			19,917.57	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	1,032,475.51	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,032,475.51)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,012,557.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,557.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,557.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,557.94	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,398,001.91	680,000.00	-51.4%
5) TOTAL, REVENUES			1,398,001.91	680,000.00	-51.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,597.05	173,450.00	-34.2%
3) Employee Benefits		3000-3999	133,045.18	99,489.00	-25.2%
4) Books and Supplies		4000-4999	322,238.32	7,551.00	-97.7%
5) Services and Other Operating Expenditures		5000-5999	1,362,742.35	1,504,683.00	10.4%
6) Capital Outlay		6000-6999	6,245,576.87	6,647,245.00	6.4%
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			8,327,199.77	8,432,418.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,929,197.86)	(7,752,418.00)	11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,642,801.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,695,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,337,801.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,408,603.14	(7,752,418.00)	-130.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,932,955.87	52,341,559.01	94.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,932,955.87	52,341,559.01	94.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,932,955.87	52,341,559.01	94.3%
2) Ending Balance, June 30 (E + F1e)			52,341,559.01	44,589,141.01	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,341,559.01	44,589,141.01	-14.8%
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	53,674,560.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	538,634.95		
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	385,374.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,598,569.42		
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	2,257,010.41		
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			2,257,010.41		
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)			52,341,559.01		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,134,965.55	680,000.00	-40.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	263,036.36	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,398,001.91	680,000.00	-51.4%
TOTAL, REVENUES			1,398,001.91	680,000.00	-51.4%
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	249,585.40	146,520.00	-41.3%
Clerical, Technical and Office Salaries		2400	14,011.65	26,930.00	92.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,597.05	173,450.00	-34.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,540.40	45,800.00	-23.1%
OASDI/Medicare/Alternative		3301-3302	18,689.90	13,376.00	-28.4%
Health and Welfare Benefits		3401-3402	48,185.65	35,146.00	-27.1%
Unemployment Insurance		3501-3502	123.01	91.00	-26.0%
Workers' Compensation		3601-3602	6,506.22	5,076.00	-22.0%
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			133,045.18	99,489.00	-25.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	205,293.52	5,000.00	-97.6%
Noncapitalized Equipment		4400	116,944.80	2,551.00	-97.8%
TOTAL, BOOKS AND SUPPLIES			322,238.32	7,551.00	-97.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,160.00	960.00	-17.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,573.92	50,000.00	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,725.94	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,303,282.49	1,453,723.00	11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,362,742.35	1,504,683.00	10.4%
CAPITAL OUTLAY					
Land		6100	2,367,423.14	2,544,180.00	7.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,878,153.73	4,103,065.00	5.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,245,576.87	6,647,245.00	6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,327,199.77	8,432,418.00	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,642,801.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,642,801.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	29,695,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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			29,695,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,337,801.00	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	1,398,001.91	680,000.00	-51.4%
5) TOTAL, REVENUES			1,398,001.91	680,000.00	-51.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,327,199.77	8,432,418.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,327,199.77	8,432,418.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,929,197.86)	(7,752,418.00)	11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,642,801.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,695,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,337,801.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,408,603.14	(7,752,418.00)	-130.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,932,955.87	52,341,559.01	94.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,932,955.87	52,341,559.01	94.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,932,955.87	52,341,559.01	94.3%
2) Ending Balance, June 30 (E + F1e)			52,341,559.01	44,589,141.01	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,341,559.01	44,589,141.01	-14.8%
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	52,341,559.01	44,589,141.01
Total, Restricted Balance		52,341,559.01	44,589,141.01

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	67,289.60	42,000.00	-37.6%
5) TOTAL, REVENUES			67,289.60	42,000.00	-37.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	168,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			168,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,710.40)	42,000.00	-141.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,710.40)	42,000.00	-141.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,086.00	45,375.60	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,086.00	45,375.60	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,086.00	45,375.60	-68.9%
2) Ending Balance, June 30 (E + F1e)			45,375.60	87,375.60	92.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,375.60	87,375.60	92.6%
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	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	44,621.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	447.78		
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	306.74		
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			45,375.60		
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)			45,375.60		
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	2,672.60	2,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,000.71)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	65,617.71	40,000.00	-39.0%
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			67,289.60	42,000.00	-37.6%
TOTAL, REVENUES			67,289.60	42,000.00	-37.6%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	168,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			168,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	67,289.60	42,000.00	-37.6%
5) TOTAL, REVENUES			67,289.60	42,000.00	-37.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		168,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			168,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(100,710.40)	42,000.00	-141.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,710.40)	42,000.00	-141.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,086.00	45,375.60	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,086.00	45,375.60	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,086.00	45,375.60	-68.9%
2) Ending Balance, June 30 (E + F1e)			45,375.60	87,375.60	92.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,375.60	87,375.60	92.6%
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	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	45,375.60	87,375.60
Total, Restricted Balance		45,375.60	87,375.60

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	2,642,801.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,642,801.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,642,801.00	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	2,642,801.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,642,801.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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					
School Facilities Apportionments		8545	2,642,801.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,642,801.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,642,801.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,642,801.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,642,801.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,642,801.00)	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	2,642,801.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,642,801.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,642,801.00	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	2,642,801.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,642,801.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 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	202,663.00	125,000.00	-38.3%
5) TOTAL, REVENUES			202,663.00	125,000.00	-38.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,554.74	10,900.00	-25.1%
3) Employee Benefits		3000-3999	1,483.40	3,990.00	169.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,917.00	0.00	-100.0%
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			66,955.14	14,890.00	-77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			135,707.86	110,110.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,707.86	110,110.00	-18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,024,525.53	3,160,233.39	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,024,525.53	3,160,233.39	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,024,525.53	3,160,233.39	4.5%
2) Ending Balance, June 30 (E + F1e)			3,160,233.39	3,270,343.39	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,165,132.56	1,165,132.56	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	1,995,100.83	2,105,210.83	5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,159,792.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	31,709.15		
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	46,926.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40,838.81		
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			3,279,267.11		
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	470.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	118,563.72		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			119,033.72		
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)			3,160,233.39		
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	40,838.81	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	33,159.47	15,000.00	-54.8%
Interest		8660	139,485.44	110,000.00	-21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,820.72)	0.00	-100.0%
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			202,663.00	125,000.00	-38.3%
TOTAL, REVENUES			202,663.00	125,000.00	-38.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	14,554.74	10,900.00	-25.1%
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			14,554.74	10,900.00	-25.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,878.00	New
OASDI/Medicare/Alternative		3301-3302	1,113.41	835.00	-25.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.35	6.00	-18.4%
Workers' Compensation		3601-3602	362.64	271.00	-25.3%

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			1,483.40	3,990.00	169.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,917.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,917.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			66,955.14	14,890.00	-77.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	202,663.00	125,000.00	-38.3%
5) TOTAL, REVENUES			202,663.00	125,000.00	-38.3%
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		66,955.14	14,890.00	-77.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,955.14	14,890.00	-77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			135,707.86	110,110.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,707.86	110,110.00	-18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,024,525.53	3,160,233.39	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,024,525.53	3,160,233.39	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,024,525.53	3,160,233.39	4.5%
2) Ending Balance, June 30 (E + F1e)			3,160,233.39	3,270,343.39	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,165,132.56	1,165,132.56	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	1,995,100.83	2,105,210.83	5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,165,132.56	1,165,132.56
Total, Restricted Balance		1,165,132.56	1,165,132.56

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	(2,586.95)	10.00	-100.4%
5) TOTAL, REVENUES			(2,586.95)	10.00	-100.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,586.95)	10.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	248,488.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(248,488.57)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,075.52)	10.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	252,226.96	1,151.44	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			252,226.96	1,151.44	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			252,226.96	1,151.44	-99.5%
2) Ending Balance, June 30 (E + F1e)			1,151.44	1,161.44	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,151.44	1,161.44	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,151.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,151.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,151.44		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	10.76	10.00	-7.1%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	(2,597.71)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,586.95)	10.00	-100.4%
TOTAL, REVENUES			(2,586.95)	10.00	-100.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	248,488.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			248,488.57	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(248,488.57)	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	(2,586.95)	10.00	-100.4%
5) TOTAL, REVENUES			(2,586.95)	10.00	-100.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			(2,586.95)	10.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	248,488.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(248,488.57)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,075.52)	10.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	252,226.96	1,151.44	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			252,226.96	1,151.44	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			252,226.96	1,151.44	-99.5%
2) Ending Balance, June 30 (E + F1e)			1,151.44	1,161.44	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,151.44	1,161.44	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,151.44	1,161.44
Total, Restricted Balance		1,151.44	1,161.44

PACIFICA
SCHOOL DISTRICT

Supplemental Reports

Multi-Year Projections
Form MYP

Cashflow Worksheet
Form CASH

Criteria & Standards
Form C&S

Average Daily Attendance
Form A

Summary of Interfund Activities - Budget
Form SIAB

Technical Review Checklist
Form TRC

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	31,093,005.00	-0.05%	31,077,511.00	-0.04%	31,063,671.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	654,955.00	-0.97%	648,577.63	-0.86%	643,018.50
4. Other Local Revenues	8600-8799	972,544.00	0.12%	973,736.62	0.31%	976,718.23
5. Other Financing Sources						
a. Transfers In	8900-8929	235,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,923,426.00)	-5.66%	(7,475,068.92)	-3.57%	(7,207,914.24)
6. Total (Sum lines A1 thru A5c)		25,032,078.00	0.77%	25,224,756.33	0.99%	25,475,493.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,668,063.00		9,901,948.87
b. Step & Column Adjustment				93,455.08		93,829.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(859,569.21)		(66,235.30)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,668,063.00	-7.18%	9,901,948.87	0.28%	9,929,543.20
2. Classified Salaries						
a. Base Salaries				2,839,922.00		2,704,416.01
b. Step & Column Adjustment				42,589.23		43,270.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(178,095.22)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,839,922.00	-4.77%	2,704,416.01	1.60%	2,747,686.67
3. Employee Benefits	3000-3999	8,274,292.00	-1.37%	8,161,040.89	2.91%	8,398,732.44
4. Books and Supplies	4000-4999	592,032.00	-58.57%	245,282.00	0.00%	245,282.00
5. Services and Other Operating Expenditures	5000-5999	3,188,962.00	42.71%	4,551,031.80	4.09%	4,737,221.14
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(199,677.00)	-13.05%	(173,621.94)	-10.52%	(155,362.43)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,363,594.00	0.10%	25,390,097.63	2.02%	25,903,103.02

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(331,516.00)		(165,341.30)		(427,609.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,623,486.47		1,291,970.47		1,126,629.17
2. Ending Fund Balance (Sum lines C and D1)		1,291,970.47		1,126,629.17		699,019.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,500.00		7,500.00		7,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,284,470.47		594,637.09		0.00
2. Unassigned/Unappropriated	9790	0.00		524,492.08		691,519.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,291,970.47		1,126,629.17		699,019.64
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,284,470.47		594,637.09		0.00
c. Unassigned/Unappropriated	9790	0.00		524,492.08		691,519.64
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,191,184.88		1,166,185.00		1,214,185.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,475,655.35		2,285,314.17		1,905,704.64

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	3,186,851.00	0.00%	3,186,851.00	0.00%	3,186,851.00
2. Federal Revenues	8100-8299	783,445.00	0.00%	783,445.00	0.00%	783,445.00
3. Other State Revenues	8300-8599	4,962,389.00	-47.42%	2,609,389.90	1.24%	2,641,872.25
4. Other Local Revenues	8600-8799	3,226,047.00	-52.36%	1,537,029.00	0.00%	1,537,029.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,923,426.00	-5.66%	7,475,068.92	-3.57%	7,207,914.24
6. Total (Sum lines A1 thru A5c)		20,082,158.00	-22.36%	15,591,783.82	-1.51%	15,357,111.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,785,816.00		1,929,180.50
b. Step & Column Adjustment				25,060.00		19,291.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(881,695.50)		(21,657.12)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,785,816.00	-30.75%	1,929,180.50	-0.12%	1,926,815.19
2. Classified Salaries						
a. Base Salaries				2,282,687.00		2,196,013.44
b. Step & Column Adjustment				34,366.25		34,581.02
c. Cost-of-Living Adjustment				20,146.00		0.00
d. Other Adjustments				(141,185.81)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,282,687.00	-3.80%	2,196,013.44	1.57%	2,230,594.46
3. Employee Benefits	3000-3999	2,906,425.00	-10.62%	2,597,705.99	3.20%	2,680,954.93
4. Books and Supplies	4000-4999	1,009,010.00	0.42%	1,013,272.84	-89.06%	110,839.31
5. Services and Other Operating Expenditures	5000-5999	9,783,709.00	-28.60%	6,985,973.52	-9.19%	6,343,740.50
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,161,000.00	0.00%	1,161,000.00	0.00%	1,161,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	130,269.00	-20.00%	104,213.94	-17.52%	85,954.43
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,158,916.00	-20.20%	16,087,360.23	-9.00%	14,639,898.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(76,758.00)		(495,576.41)		717,212.67

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,542,135.43		3,465,377.43		2,969,801.02
2. Ending Fund Balance (Sum lines C and D1)		3,465,377.43		2,969,801.02		3,687,013.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,465,378.15		2,969,801.02		3,687,013.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.72)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,465,377.43		2,969,801.02		3,687,013.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	34,279,856.00	-0.05%	34,264,362.00	-0.04%	34,250,522.00
2. Federal Revenues	8100-8299	783,445.00	0.00%	783,445.00	0.00%	783,445.00
3. Other State Revenues	8300-8599	5,617,344.00	-42.00%	3,257,967.53	0.83%	3,284,890.75
4. Other Local Revenues	8600-8799	4,198,591.00	-40.20%	2,510,765.62	0.12%	2,513,747.23
5. Other Financing Sources						
a. Transfers In	8900-8929	235,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		45,114,236.00	-9.53%	40,816,540.15	0.04%	40,832,604.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,453,879.00		11,831,129.37
b. Step & Column Adjustment				118,515.08		113,121.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,741,264.71)		(87,892.42)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,453,879.00	-12.06%	11,831,129.37	0.21%	11,856,358.39
2. Classified Salaries						
a. Base Salaries				5,122,609.00		4,900,429.45
b. Step & Column Adjustment				76,955.48		77,851.68
c. Cost-of-Living Adjustment				20,146.00		0.00
d. Other Adjustments				(319,281.03)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,122,609.00	-4.34%	4,900,429.45	1.59%	4,978,281.13
3. Employee Benefits	3000-3999	11,180,717.00	-3.77%	10,758,746.88	2.98%	11,079,687.37
4. Books and Supplies	4000-4999	1,601,042.00	-21.39%	1,258,554.84	-71.70%	356,121.31
5. Services and Other Operating Expenditures	5000-5999	12,972,671.00	-11.07%	11,537,005.32	-3.95%	11,080,961.64
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,161,000.00	0.00%	1,161,000.00	0.00%	1,161,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,408.00)	0.00%	(69,408.00)	0.00%	(69,408.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,522,510.00	-8.89%	41,477,457.86	-2.25%	40,543,001.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(408,274.00)		(660,917.71)		289,603.14

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,165,621.90		4,757,347.90		4,096,430.19
2. Ending Fund Balance (Sum lines C and D1)		4,757,347.90		4,096,430.19		4,386,033.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,500.00		7,500.00		7,500.00
b. Restricted	9740	3,465,378.15		2,969,801.02		3,687,013.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,284,470.47		594,637.09		0.00
2. Unassigned/Unappropriated	9790	(.72)		524,492.08		691,519.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,757,347.90		4,096,430.19		4,386,033.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,284,470.47		594,637.09		0.00
c. Unassigned/Unappropriated	9790	0.00		524,492.08		691,519.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.72)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,191,184.88		1,166,185.00		1,214,185.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,475,654.63		2,285,314.17		1,905,704.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.44%		5.51%		4.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,323.39		2,271.04		2,224.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,522,510.00		41,477,457.86		40,543,001.84
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		45,522,510.00		41,477,457.86		40,543,001.84
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,365,675.30		1,244,323.74		1,216,290.06
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,365,675.30		1,244,323.74		1,216,290.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Base Year 2026-27	Year 2 2027-28	Year 3 2028-29
State Rates			
State Categorical COLA	2.87%	3.30%	3.09%
California CPI	0.00%	0.00%	0.00%
California Lottery - Base	$190.00	$190.00	$190.00
Applied Change Rate		0.00%	0.00%
California Lottery - Instructional Materials	$82.00	$82.00	$82.00
Applied Change Rate		0.00%	0.00%
Mandate Block Grant	2.87%	3.30%	3.09%
Interest Rate Trend for 10-Year Treasuries	4.36%	4.40%	4.50%
Applied Change Rate		0.92%	2.27%
STRS Rate Change	19.10%	19.10%	19.10%
Applied Change Rate		0.00%	0.00%
PERS Rate Change	26.40%	26.80%	25.90%
Applied Change Rate		1.52%	-3.36%
Federal COLA	0.00%	0.00%	0.00%
ESSA: Title I- Part A- Basic Grants Low-Income and Neglected	0.00%	0.00%	0.00%
Local Rates			
LCFF Sources - State Aid- Current Year	$24,308,612.00	$2,586,139.00	$2,586,139.00
LCFF Sources - Education Protection Acct - Current Yr	$6,440,244.00	$481,036.00	$467,196.00
LCFF Sources - Local Revenue	0.00%	0.00%	0.00%
Certificated Staff Step & Column	1.00%	1.00%	1.00%
Certificated COLA	0.00%	0.00%	0.00%
Certificated COLA - One-time Off Schedule Bonus %	0.00%	0.00%	0.00%
Classified Staff Step	1.60%	1.60%	1.60%
Classified COLA	0.00%	0.00%	0.00%
Classified COLA - One-time Off Schedule Bonus %	0.00%	0.00%	0.00%
Certificated Management COLA	0.00%	0.00%	0.00%
Certificated Management COLA - One-time Off Schedule Bonus %	0.00%	0.00%	0.00%
Classified Management COLA	0.00%	0.00%	0.00%
Classified Management COLA - One-time Off Schedule Bonus %	0.00%	0.00%	0.00%
Certificated Health & Welfare Percent Change	4.00%	6.00%	6.00%
Classified Health & Welfare Percent Change	4.00%	6.00%	6.00%
OASDI/Medicare/Alternative Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
Certificated OASDI/Medicare/Alternative Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
State Unemployment Insurance Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
Workers Compensation Insurance Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
OPEB- Allocated Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%
Average Cash Balance	$0.00	$0.00	$0.00

Applied Change Rate		0.00%	0.00%
Community Redevelopment Funds- % Adjustment	0.00%	0.00%	0.00%
Community Redevelopment Funds- $ Adjustment	$0.00	$0.00	$0.00
User-defined Rates and Values			
Classified Other Benefits Rate Change	0.00%	0.00%	0.00%
Applied Change Rate		0.00%	0.00%

Other Adjustments

Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
Total			
Combined	$0.00	$(5,268,491.99)	$2,658,220.81
Unrestricted	$0.00	$(6,697,263.04)	$(3,748,365.31)
Restricted	$0.00	$1,428,771.05	$6,406,586.12

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
1100 Certificated Teachers' Salaries				
0000 Unrestricted	$7,528,632.00	$7,349,632.64	$7,366,568.97	
** Custom Amount, Ongoing Resource Transfer	--	$283,401.00	$0.00	(4)
** Staffing Adjustment, FTE Decrease	--	$(479,169.00)	$0.00	(1)
** Staffing Adjustment, FTE Increase	--	$(56,000.00)	$(56,000.00)	(3)
** Certificated Staff Step & Column	--	$72,768.64	$72,936.33	(2)
1100 Lottery: Unrestricted	$472,530.00	$462,986.26	$452,750.96	
** Staffing Adjustment, Retirement (no replacement)	--	$(8,150.25)	$(10,235.30)	
** Resource Balancing Adjustment	--	$(1,393.49)	$0.00	
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$15,474.00	$15,464.87	$15,455.65	
** Certificated Staff Step & Column	--	$154.74	$154.65	(2)
** Resource Balancing Adjustment	--	$(163.87)	$(163.87)	
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$0.00	$0.00	$0.00	
4203 ESSA: Title III, English Learner Student Program	$17,475.00	$17,649.75	$17,826.25	
** Certificated Staff Step & Column	--	$174.75	$176.50	(2)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$240,679.00	$0.00	$0.00	
** Certificated Staff Step & Column	--	$2,406.79	$0.00	(2)
** Expiring Activity %	--	$(243,085.79)	$0.00	
6500 Special Education	$881,410.00	$890,224.10	$899,126.34	
** Certificated Staff Step & Column	--	$8,814.10	$8,902.24	(2)
6546 Mental Health-Related Services	$0.00	$0.00	$0.00	
6547 Special Education Early Intervention Preschool Grant	$92,712.00	$93,639.12	$73,082.26	
** Certificated Staff Step & Column	--	$927.12	$936.39	(2)
** Resource Balancing Adjustment	--	$0.00	$(21,493.25)	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
1100 Certificated Teachers' Salaries				
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$200,463.00	$202,467.63	$204,492.31	
** Certificated Staff Step & Column	--	$2,004.63	$2,024.68	(2)
9010 Other Restricted Local	$570,239.00	$292,540.39	$295,465.79	
** Certificated Staff Step & Column	--	$5,702.39	$2,925.40	(2)
** Custom Amount, Ongoing Resource Transfer	--	$(283,401.00)	$0.00	(5)
1200 Certificated Pupil Support Salaries				
0000 Unrestricted	$517,337.00	$522,510.37	$527,735.47	
** Certificated Staff Step & Column	--	$5,173.37	$5,225.10	(2)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
9010 Other Restricted Local	$309,299.00	$29,777.83	$30,075.61	
** Staffing Adjustment, FTE Decrease	--	$(279,816.00)	$0.00	(6)
** Certificated Staff Step & Column	--	$294.83	$297.78	(2)
1300 Certificated Supervisors' and Administrators' Salaries				
0000 Unrestricted	$2,149,564.00	$1,566,819.60	$1,582,487.80	
** Staffing Adjustment, FTE Decrease	--	$(598,257.47)	$0.00	(7)
** Certificated Staff Step & Column	--	$15,513.07	$15,668.20	(2)
2600 Expanded Learning Opportunities Program	$37,401.00	$37,775.01	$38,152.76	
** Certificated Staff Step & Column	--	$374.01	$377.75	(2)
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$0.00	$0.00	$0.00	
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$74,484.00	$0.00	$0.00	
** Certificated Staff Step & Column	--	$744.84	$0.00	(2)
** Expiring Activity %	--	$(75,228.84)	$0.00	
6500 Special Education	$250,892.00	$253,400.92	$255,934.93	
** Certificated Staff Step & Column	--	$2,508.92	$2,534.01	(2)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
1900 Other Certificated Salaries				
6211 Literacy Coaches and Reading Specialists Grant Program	$42,880.00	$43,308.80	$43,741.89	
** Certificated Staff Step & Column	--	$428.80	$433.09	(2)
9010 Other Restricted Local	$52,408.00	$52,932.08	$53,461.40	
** Certificated Staff Step & Column	--	$524.08	$529.32	(2)
2100 Classified Instructional Salaries				
0000 Unrestricted	$423,968.00	$430,751.49	$437,643.51	
** Classified Staff Step	--	$6,783.49	$6,892.02	(8)
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$173,017.00	$196,253.61	$199,393.67	
** Advance Base Year: Reverse One-Time COLA	--	$20,146.00	$0.00	(9)
** Classified Staff Step	--	$3,090.61	$3,140.06	(8)
4203 ESSA: Title III, English Learner Student Program	$328.00	$333.25	$338.58	
** Classified Staff Step	--	$5.25	$5.33	(8)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6500 Special Education	$801,988.00	$814,819.81	$827,856.93	
** Classified Staff Step	--	$12,831.81	$13,037.12	(8)
6546 Mental Health-Related Services	$0.00	$0.00	$0.00	
6547 Special Education Early Intervention Preschool Grant	$19,748.00	$20,063.97	$20,384.99	
** Classified Staff Step	--	$315.97	$321.02	(8)
7415 Classified School Employee Summer Assistance Program	$34,700.00	$34,700.00	$34,700.00	
9010 Other Restricted Local	$157,802.00	$160,326.83	$162,892.06	
** Classified Staff Step	--	$2,524.83	$2,565.23	(8)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
2200 Classified Support Salaries				
0000 Unrestricted	$870,825.00	$703,813.46	$715,074.48	
** Staffing Adjustment, FTE Decrease	--	$(178,095.22)	$0.00	(10)
** Classified Staff Step	--	$11,083.68	$11,261.02	(8)
6500 Special Education	$145,522.00	$147,850.35	$150,215.96	
** Classified Staff Step	--	$2,328.35	$2,365.61	(8)
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$304,474.00	$309,345.58	$314,295.11	
** Classified Staff Step	--	$4,871.58	$4,949.53	(8)
9010 Other Restricted Local	$78,569.00	$79,826.10	$81,103.32	
** Classified Staff Step	--	$1,257.10	$1,277.22	(8)
2300 Classified Supervisors' and Administrators' Salaries				
0000 Unrestricted	$357,747.00	$363,470.95	$369,286.49	
** Classified Staff Step	--	$5,723.95	$5,815.54	(8)
6010 After School Education and Safety (ASES)	$150,471.00	$152,878.54	$155,324.60	
** Classified Staff Step	--	$2,407.54	$2,446.06	(8)
6500 Special Education	$12,928.00	$13,134.85	$13,345.01	
** Classified Staff Step	--	$206.85	$210.16	(8)
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$36,630.00	$37,216.08	$37,811.54	
** Classified Staff Step	--	$586.08	$595.46	(8)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
2400 Clerical, Technical, and Office Staff Salaries				
0000 Unrestricted	$1,174,487.00	$1,193,278.79	$1,212,371.25	
** Classified Staff Step	--	$18,791.79	$19,092.46	(8)
2600 Expanded Learning Opportunities Program	$20,613.00	$20,942.81	$21,277.89	
** Classified Staff Step	--	$329.81	$335.08	(8)
6010 After School Education and Safety (ASES)	$21,238.00	$21,577.81	$21,923.05	
** Classified Staff Step	--	$339.81	$345.24	(8)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$20,613.00	$0.00	$0.00	
** Classified Staff Step	--	$329.81	$0.00	(8)
** Expiring Activity %	--	$(20,942.81)	$0.00	
6500 Special Education	$61,619.00	$62,604.90	$63,606.58	
** Classified Staff Step	--	$985.90	$1,001.68	(8)
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$50,966.00	$51,781.46	$52,609.96	
** Classified Staff Step	--	$815.46	$828.50	(8)
9010 Other Restricted Local	$191,461.00	$72,357.49	$73,515.21	
** Staffing Adjustment, FTE Decrease	--	$(120,243.00)	$0.00	(11)
** Classified Staff Step	--	$1,139.49	$1,157.72	(8)
2900 Other Classified Salaries				
0000 Unrestricted	$12,895.00	$13,101.32	$13,310.94	
** Classified Staff Step	--	$206.32	$209.62	(8)
9010 Other Restricted Local	$0.00	$0.00	$0.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3101 State Teachers' Retirement System, certificated positions			
0000 Unrestricted	$1,986,856.00	$1,839,419.36	$1,846,791.75
** Proportional Relationship	--	$(147,436.64)	$7,372.39
2600 Expanded Learning Opportunities Program	$7,144.00	$7,215.44	$7,287.59
** Proportional Relationship	--	$71.44	$72.15
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$0.00	$0.00	$0.00
6211 Literacy Coaches and Reading Specialists Grant Program	$8,190.00	$8,271.90	$8,354.62
** Proportional Relationship	--	$81.90	$82.72
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$14,227.00	$0.00	$0.00
** Proportional Relationship	--	$(14,227.00)	$0.00
6500 Special Education	$214,091.00	$216,231.91	$218,394.23
** Proportional Relationship	--	$2,140.91	$2,162.32
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$17,517.00	$17,692.17	$17,869.09
** Proportional Relationship	--	$175.17	$176.92
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$38,289.00	$38,671.89	$39,058.61
** Proportional Relationship	--	$382.89	$386.72
7690 On-Behalf Pension Contributions	$0.00	$0.00	$0.00
9010 Other Restricted Local	$177,433.00	$71,443.75	$72,158.19
** Proportional Relationship	--	$(105,989.25)	$714.44

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *	
3102 State Teachers' Retirement System, classified positions				
0000 Unrestricted	$0.00	$0.00	$0.00	
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$0.00	$0.00	$0.00	
6010 After School Education and Safety (ASES)	$28,740.00	$29,199.84	$29,667.04	
** Proportional Relationship	--	$459.84	$467.20	
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
9010 Other Restricted Local	$0.00	$0.00	$0.00	
3201 Public Employees' Retirement System, certificated positions				
0000 Unrestricted	$20,384.00	$19,157.32	$18,588.18	
** Proportional Relationship	--	$(1,512.62)	$76.78	
** PERS Rate Change	--	$285.94	$(645.92)	(12)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6500 Special Education	$0.00	$0.00	$0.00	
9010 Other Restricted Local	$0.00	$0.00	$0.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
3202 Public Employees' Retirement System, classified positions				
0000 Unrestricted	$657,845.00	$635,947.99	$624,425.05	
** Proportional Relationship	--	$(31,389.07)	$10,175.17	
** PERS Rate Change	--	$9,492.06	$(21,698.11)	(12)
2600 Expanded Learning Opportunities Program	$5,416.00	$5,586.04	$5,484.83	
** Proportional Relationship	--	$86.66	$89.38	
** PERS Rate Change	--	$83.38	$(190.59)	(12)
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$29,370.00	$33,819.23	$33,206.45	
** Proportional Relationship	--	$3,944.45	$541.11	
** PERS Rate Change	--	$504.78	$(1,153.89)	(12)
6010 After School Education and Safety (ASES)	$5,580.00	$5,755.18	$5,650.90	
** Proportional Relationship	--	$89.28	$92.08	
** PERS Rate Change	--	$85.90	$(196.36)	(12)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$5,416.00	$0.00	$0.00	
** Proportional Relationship	--	$(5,416.00)	$0.00	
6500 Special Education	$254,707.00	$262,703.38	$257,943.37	
** Proportional Relationship	--	$4,075.31	$4,203.25	
** PERS Rate Change	--	$3,921.07	$(8,963.26)	(12)
6547 Special Education Early Intervention Preschool Grant	$5,214.00	$5,377.69	$5,280.25	
** Proportional Relationship	--	$83.42	$86.04	
** PERS Rate Change	--	$80.27	$(183.48)	(12)
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$103,147.00	$106,385.24	$104,457.61	
** Proportional Relationship	--	$1,650.35	$1,702.16	
** PERS Rate Change	--	$1,587.89	$(3,629.79)	(12)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *	
3202 Public Employees' Retirement System, classified positions				
9010 Other Restricted Local	$112,806.00	$83,647.77	$82,132.13	
** Proportional Relationship	--	$(30,406.74)	$1,338.36	
** PERS Rate Change	--	$1,248.51	$(2,854.00)	(12)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3301 OASDI/Medicare/Alternative, certificated positions			
0000 Unrestricted	$201,346.00	$186,404.92	$187,152.03
** Proportional Relationship	--	$(14,941.08)	$747.11
2600 Expanded Learning Opportunities Program	$543.00	$548.43	$553.91
** Proportional Relationship	--	$5.43	$5.48
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$320.00	$323.20	$326.43
** Proportional Relationship	--	$3.20	$3.23
4203 ESSA: Title III, English Learner Student Program	$403.00	$407.03	$411.10
** Proportional Relationship	--	$4.03	$4.07
6211 Literacy Coaches and Reading Specialists Grant Program	$622.00	$628.22	$634.50
** Proportional Relationship	--	$6.22	$6.28
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$1,084.00	$0.00	$0.00
** Proportional Relationship	--	$(1,084.00)	$0.00
6500 Special Education	$18,591.00	$18,776.91	$18,964.68
** Proportional Relationship	--	$185.91	$187.77
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$1,345.00	$1,358.45	$1,372.03
** Proportional Relationship	--	$13.45	$13.58
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$2,903.00	$2,932.03	$2,961.35
** Proportional Relationship	--	$29.03	$29.32
9010 Other Restricted Local	$32,090.00	$12,921.10	$13,050.31
** Proportional Relationship	--	$(19,168.90)	$129.21

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3302 OASDI/Medicare/Alternative, classified positions			
0000 Unrestricted	$205,948.00	$196,121.19	$199,259.13
** Proportional Relationship	--	$(9,826.81)	$3,137.94
2600 Expanded Learning Opportunities Program	$1,577.00	$1,602.23	$1,627.87
** Proportional Relationship	--	$25.23	$25.64
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$13,213.00	$14,987.53	$15,227.33
** Proportional Relationship	--	$1,774.53	$239.80
4203 ESSA: Title III, English Learner Student Program	$26.00	$26.42	$26.84
** Proportional Relationship	--	$0.42	$0.42
6010 After School Education and Safety (ASES)	$3,590.00	$3,647.44	$3,705.80
** Proportional Relationship	--	$57.44	$58.36
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$1,581.00	$0.00	$0.00
** Proportional Relationship	--	$(1,581.00)	$0.00
6500 Special Education	$74,305.00	$75,493.88	$76,701.78
** Proportional Relationship	--	$1,188.88	$1,207.90
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$1,512.00	$1,536.19	$1,560.77
** Proportional Relationship	--	$24.19	$24.58
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$29,849.00	$30,326.58	$30,811.81
** Proportional Relationship	--	$477.58	$485.23
9010 Other Restricted Local	$35,018.00	$25,578.93	$25,988.19
** Proportional Relationship	--	$(9,439.07)	$409.26

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
3401 Health & Welfare Benefits, certificated positions				
0000 Unrestricted	$3,073,598.00	$3,113,175.34	$3,274,965.86	
** Certificated Health & Welfare Percent Change	--	$184,415.88	$186,790.52	(13)
** Staffing Adjustment, FTE Decrease	--	$(216,000.00)	$0.00	(14)
** Staffing Adjustment, FTE Decrease	--	$(25,000.00)	$(25,000.00)	(15)
** Custom Amount, Ongoing Resource Transfer	--	$96,161.46	$0.00	(16)
2600 Expanded Learning Opportunities Program	$0.00	$0.00	$0.00	
6211 Literacy Coaches and Reading Specialists Grant Program	$6,730.00	$7,133.80	$7,561.83	
** Certificated Health & Welfare Percent Change	--	$403.80	$428.03	(13)
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$7,615.00	$0.00	$0.00	
** Certificated Health & Welfare Percent Change	--	$456.90	$0.00	(13)
** Expiring Activity %	--	$(8,071.90)	$0.00	
6500 Special Education	$543,493.00	$576,102.58	$610,668.73	
** Certificated Health & Welfare Percent Change	--	$32,609.58	$34,566.15	(13)
6547 Special Education Early Intervention Preschool Grant	$2,487.00	$2,636.22	$2,794.39	
** Certificated Health & Welfare Percent Change	--	$149.22	$158.17	(13)
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$44,154.00	$46,803.24	$49,611.43	
** Certificated Health & Welfare Percent Change	--	$2,649.24	$2,808.19	(13)
9010 Other Restricted Local	$168,081.00	$10,197.20	$10,809.03	
** Health & Welfare Adjustment, Decrease Cost	--	$(158,461.00)	$0.00	(17)
** Certificated Health & Welfare Percent Change	--	$577.20	$611.83	(13)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
3402 Health & Welfare Benefits, classified positions				
0000 Unrestricted	$1,163,057.00	$1,232,840.42	$1,306,810.85	
** Classified Health & Welfare Percent Change	--	$69,783.42	$73,970.43	
2600 Expanded Learning Opportunities Program	$12,587.00	$13,342.22	$14,142.75	
** Classified Health & Welfare Percent Change	--	$755.22	$800.53	
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$132,906.00	$140,880.36	$149,333.18	
** Classified Health & Welfare Percent Change	--	$7,974.36	$8,452.82	
6010 After School Education and Safety (ASES)	$37,218.00	$39,451.08	$41,818.14	
** Classified Health & Welfare Percent Change	--	$2,233.08	$2,367.06	
6388 Strong Workforce Program	$12,587.00	$0.00	$0.00	
** Classified Health & Welfare Percent Change	--	$755.22	$0.00	
** Expiring Activity %	--	$(13,342.22)	$0.00	
6500 Special Education	$345,957.00	$366,714.42	$388,717.29	
** Classified Health & Welfare Percent Change	--	$20,757.42	$22,002.87	
6547 Special Education Early Intervention Preschool Grant	$18,625.00	$19,742.50	$20,927.05	
** Classified Health & Welfare Percent Change	--	$1,117.50	$1,184.55	
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$166,063.00	$176,026.78	$186,588.39	
** Classified Health & Welfare Percent Change	--	$9,963.78	$10,561.61	
9010 Other Restricted Local	$26,820.00	$224.72	$238.20	
** Staffing Adjustment, FTE Decrease	--	$(26,608.00)	$0.00	(18)
** Classified Health & Welfare Percent Change	--	$12.72	$13.48	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3501 State Unemployment Insurance, certificated positions			
0000 Unrestricted	$5,292.00	$4,899.30	$4,918.94
** Proportional Relationship	--	$(392.70)	$19.64
2600 Expanded Learning Opportunities Program	$19.00	$19.19	$19.38
** Proportional Relationship	--	$0.19	$0.19
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$12.00	$12.12	$12.24
** Proportional Relationship	--	$0.12	$0.12
4203 ESSA: Title III, English Learner Student Program	$14.00	$14.14	$14.28
** Proportional Relationship	--	$0.14	$0.14
6211 Literacy Coaches and Reading Specialists Grant Program	$22.00	$22.22	$22.44
** Proportional Relationship	--	$0.22	$0.22
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$38.00	$0.00	$0.00
** Proportional Relationship	--	$(38.00)	$0.00
6500 Special Education	$572.00	$577.72	$583.50
** Proportional Relationship	--	$5.72	$5.78
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$47.00	$47.47	$47.94
** Proportional Relationship	--	$0.47	$0.47
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$101.00	$102.01	$103.03
** Proportional Relationship	--	$1.01	$1.02
9010 Other Restricted Local	$472.00	$190.05	$191.95
** Proportional Relationship	--	$(281.95)	$1.90

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3502 State Unemployment Insurance, classified positions			
0000 Unrestricted	$1,376.00	$1,310.34	$1,331.31
** Proportional Relationship	--	$(65.66)	$20.97
2600 Expanded Learning Opportunities Program	$11.00	$11.18	$11.36
** Proportional Relationship	--	$0.18	$0.18
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$88.00	$99.82	$101.42
** Proportional Relationship	--	$11.82	$1.60
4203 ESSA: Title III, English Learner Student Program	$1.00	$1.02	$1.04
** Proportional Relationship	--	$0.02	$0.02
6010 After School Education and Safety (ASES)	$79.00	$80.26	$81.54
** Proportional Relationship	--	$1.26	$1.28
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$12.00	$0.00	$0.00
** Proportional Relationship	--	$(12.00)	$0.00
6500 Special Education	$504.00	$512.06	$520.25
** Proportional Relationship	--	$8.06	$8.19
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$10.00	$10.16	$10.32
** Proportional Relationship	--	$0.16	$0.16
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$197.00	$200.15	$203.35
** Proportional Relationship	--	$3.15	$3.20
9010 Other Restricted Local	$233.00	$170.20	$172.92
** Proportional Relationship	--	$(62.80)	$2.72

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3601 Workers' Compensation Insurance, certificated positions			
0000 Unrestricted	$292,283.00	$270,593.85	$271,678.39
** Proportional Relationship	--	$(21,689.15)	$1,084.54
2600 Expanded Learning Opportunities Program	$1,025.00	$1,035.25	$1,045.60
** Proportional Relationship	--	$10.25	$10.35
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$581.00	$586.81	$592.68
** Proportional Relationship	--	$5.81	$5.87
4203 ESSA: Title III, English Learner Student Program	$735.00	$742.35	$749.77
** Proportional Relationship	--	$7.35	$7.42
6211 Literacy Coaches and Reading Specialists Grant Program	$1,175.00	$1,186.75	$1,198.62
** Proportional Relationship	--	$11.75	$11.87
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$2,047.00	$0.00	$0.00
** Proportional Relationship	--	$(2,047.00)	$0.00
6500 Special Education	$31,038.00	$31,348.38	$31,661.86
** Proportional Relationship	--	$310.38	$313.48
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$2,539.00	$2,564.39	$2,590.03
** Proportional Relationship	--	$25.39	$25.64
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$5,489.00	$5,543.89	$5,599.33
** Proportional Relationship	--	$54.89	$55.44
9010 Other Restricted Local	$25,523.00	$10,276.89	$10,379.66
** Proportional Relationship	--	$(15,246.11)	$102.77

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
3602 Workers' Compensation Insurance, classified positions			
0000 Unrestricted	$75,033.00	$71,452.80	$72,596.04
** Proportional Relationship	--	$(3,580.20)	$1,143.24
2600 Expanded Learning Opportunities Program	$565.00	$574.04	$583.22
** Proportional Relationship	--	$9.04	$9.18
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$4,740.00	$5,376.59	$5,462.62
** Proportional Relationship	--	$636.59	$86.03
4203 ESSA: Title III, English Learner Student Program	$9.00	$9.14	$9.29
** Proportional Relationship	--	$0.14	$0.15
6010 After School Education and Safety (ASES)	$4,702.00	$4,777.23	$4,853.67
** Proportional Relationship	--	$75.23	$76.44
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$572.00	$0.00	$0.00
** Proportional Relationship	--	$(572.00)	$0.00
6500 Special Education	$28,007.00	$28,455.11	$28,910.39
** Proportional Relationship	--	$448.11	$455.28
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$541.00	$549.66	$558.45
** Proportional Relationship	--	$8.66	$8.79
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$10,773.00	$10,945.37	$11,120.50
** Proportional Relationship	--	$172.37	$175.13
9010 Other Restricted Local	$12,750.00	$9,313.25	$9,462.26
** Proportional Relationship	--	$(3,436.75)	$149.01
3701 OPEB, Allocated, certificated positions			
0000 Unrestricted	$373,965.00	$373,965.00	$373,965.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
3702 OPEB, Allocated, classified positions				
0000 Unrestricted	$184,700.00	$184,700.00	$184,700.00	
3902 Other Benefits, classified positions				
0000 Unrestricted	$32,609.00	$31,053.06	$31,549.91	
** Proportional Relationship	--	$(1,555.94)	$496.85	
4100 Approved Textbooks and Core Curricula Materials				
0000 Unrestricted	$46,363.00	$46,363.00	$46,363.00	
4203 ESSA: Title III, English Learner Student Program	$0.00	$0.00	$0.00	
6019 Student Support and Professional Development Discretionary Block Grant	$325,000.00	$0.00	$0.00	(19)
** Expiring Activity %	--	$(325,000.00)	$0.00	
6211 Literacy Coaches and Reading Specialists Grant Program	$0.00	$329,829.31	$(120,170.69)	
** Custom Amount, One-time Adjustment	--	$450,000.00	$0.00	(20)
** Resource Balancing Adjustment	--	$(120,170.69)	$0.00	
6300 Lottery: Instructional Materials	$393,085.00	$383,668.53	$85.00	
** Custom Amount, Ongoing Adjustment	--	$(9,416.47)	$(383,583.53)	(21)
** Custom Amount, One-time Adjustment	--	$0.00	$0.00	(22)
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00	
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
7435 Learning Recovery Emergency Block Grant	$0.00	$68,850.00	$0.00	
** Custom Amount, One-time Adjustment	--	$68,850.00	$0.00	
4200 Books and Other Reference Materials				
0000 Unrestricted	$28,750.00	$18,750.00	$18,750.00	
** Custom Amount, Ongoing Adjustment	--	$(10,000.00)	$0.00	(23)
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
9010 Other Restricted Local	$0.00	$0.00	$0.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
4300 Materials and Supplies				
0000 Unrestricted	$468,825.00	$157,075.00	$157,075.00	
** Custom Amount, Ongoing Adjustment	--	$(46,750.00)	$0.00	(24)
** Custom Amount, Ongoing Adjustment	--	$(265,000.00)	$0.00	(25)
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$350.00	$350.00	$350.00	
4203 ESSA: Title III, English Learner Student Program	$4,836.00	$4,836.00	$4,836.00	
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6300 Lottery: Instructional Materials	$59,915.00	$(85.00)	$(85.00)	
** Custom Amount, Ongoing Adjustment	--	$(60,000.00)	$0.00	
6388 Strong Workforce Program	$0.00	$0.00	$0.00	
6500 Special Education	$9,524.00	$9,524.00	$9,524.00	
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$50,000.00	$50,000.00	$50,000.00	
** Custom Amount, Ongoing Adjustment	--	$0.00	$0.00	(26)
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$124,000.00	$124,000.00	$124,000.00	
9010 Other Restricted Local	$2,300.00	$2,300.00	$2,300.00	
4400 Noncapitalized Equipment				
0000 Unrestricted	$48,094.00	$23,094.00	$23,094.00	
** Custom Amount, Ongoing Adjustment	--	$(25,000.00)	$0.00	(27)
6500 Special Education	$40,000.00	$40,000.00	$40,000.00	
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
9010 Other Restricted Local	$0.00	$0.00	$0.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
5100 Subagreements for Services				
0000 Unrestricted	$0.00	$0.00	$0.00	
2600 Expanded Learning Opportunities Program	$1,062,290.00	$1,002,290.00	$712,290.00	
** Custom Amount, Ongoing Adjustment	--	$(60,000.00)	$0.00	(28)
** Custom Amount, Ongoing Adjustment	--	$0.00	$(290,000.00)	(29)
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$270,000.00	$270,000.00	$200,000.00	
** Custom Amount, Ongoing Adjustment	--	$0.00	$(70,000.00)	(30)
3327 Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	$0.00	$0.00	$0.00	
6010 After School Education and Safety (ASES)	$560,796.00	$555,046.62	$549,389.26	
** Custom Amount, Ongoing Adjustment	--	$(1,094.94)	$(1,057.17)	(31)
** Resource Balancing Adjustment	--	$(4,654.44)	$(4,600.19)	
6500 Special Education	$4,654,950.00	$4,239,734.00	$4,143,734.00	
** Custom Amount, Ongoing Adjustment	--	$(415,216.00)	$(96,000.00)	(32)
6546 Mental Health-Related Services	$125,000.00	$124,000.00	$124,000.00	
** Custom Amount, One-time Adjustment	--	$(1,000.00)	$(1,000.00)	
9010 Other Restricted Local	$0.00	$0.00	$0.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
5200 Travel and Conferences				
0000 Unrestricted	$48,209.00	$48,209.00	$48,209.00	
2600 Expanded Learning Opportunities Program	$248.00	$248.00	$248.00	
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$0.00	$0.00	$0.00	
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$0.00	$0.00	$0.00	
3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	$135.00	$135.00	$135.00	
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$41,746.00	$41,746.00	$41,746.00	
4203 ESSA: Title III, English Learner Student Program	$0.00	$0.00	$0.00	
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00	
6388 Strong Workforce Program	$275.00	$0.00	$0.00	
** Expiring Activity %	--	$(275.00)	$0.00	
6500 Special Education	$22,550.00	$22,550.00	$22,550.00	
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$420.00	$420.00	$420.00	
9010 Other Restricted Local	$22,439.00	$22,439.00	$22,439.00	
5300 Dues and Memberships				
0000 Unrestricted	$33,809.00	$33,809.00	$33,809.00	
5450 Other Insurance				
0000 Unrestricted	$984,460.00	$897,727.00	$942,613.35	
** Custom Percent, Ongoing Adjustment	--	$49,223.00	$44,886.35	(33)
** Custom Amount, Ongoing Adjustment	--	$(135,956.00)	$0.00	(34)
5500 Operations and Housekeeping Services				
0000 Unrestricted	$1,167,676.00	$1,226,059.80	$1,287,362.79	
** Custom Percent, Ongoing Adjustment	--	$58,383.80	$61,302.99	(35)
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$2,490.00	$2,490.00	$2,490.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
5600 Rentals, Leases, Repairs, and Noncapitalized Improvements			
0000 Unrestricted	$82,200.00	$82,200.00	$82,200.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$124,450.00	$124,450.00	$124,450.00
9010 Other Restricted Local	$0.00	$0.00	$0.00
5710 Transfers of Direct Costs			
0000 Unrestricted	$(2,441,949.00)	$(481,036.00)	$(467,196.00)
** Other Transfers and Payments	--	$(481,036.00)	$(467,196.00)
1400 Education Protection Account	$496,530.00	$481,036.00	$467,196.00
** Other Transfers and Payments	--	$481,036.00	$467,196.00
6019 Student Support and Professional Development Discretionary Block Grant	$1,924,737.00	$0.00	$0.00
** Other Transfers and Payments	--	$0.00	$0.00
6388 Strong Workforce Program	$20,682.00	$0.00	$0.00
** Other Transfers and Payments	--	$0.00	$0.00
6500 Special Education	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
5800 Professional/Consulting Services and Operating Expenditures				
0000 Unrestricted	$2,734,527.00	$2,179,527.00	$2,259,527.00	
** Custom Amount, Ongoing Adjustment	--	$(400,000.00)	$0.00	(36)
** Custom Amount, Ongoing Adjustment	--	$(155,000.00)	$0.00	(37)
** Custom Amount, Ongoing Adjustment	--	$0.00	$80,000.00	(38)
2600 Expanded Learning Opportunities Program	$149.00	$0.00	$0.00	
** Resource Balancing Adjustment	--	$(149.00)	$0.00	
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$99,268.00	$99,268.00	$99,268.00	
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$5,515.00	$5,515.00	$5,515.00	
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$0.00	$0.00	$0.00	
4203 ESSA: Title III, English Learner Student Program	$3,000.00	$2,807.90	$2,613.85	
** Custom Amount, Ongoing Adjustment	--	$0.00	$0.00	(39)
** Resource Balancing Adjustment	--	$(192.10)	$(194.05)	
6300 Lottery: Instructional Materials	$6,000.00	$0.00	$0.00	
** Custom Amount, Ongoing Adjustment	--	$(6,000.00)	$0.00	
6388 Strong Workforce Program	$248.00	$0.00	$0.00	
** Expiring Activity %	--	$(248.00)	$0.00	
6500 Special Education	$134,040.00	$(15,960.00)	$(15,960.00)	
** Custom Amount, Ongoing Adjustment	--	$(150,000.00)	$0.00	(40)
6546 Mental Health-Related Services	$0.00	$0.00	$0.00	
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00	
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$320,805.00	$320,805.00	$140,423.39	
** Resource Balancing Adjustment	--	$0.00	$(180,381.61)	
9010 Other Restricted Local	$372,211.00	$158,724.00	$158,724.00	
** Custom Amount, Ongoing Adjustment	--	$(163,771.00)	$0.00	(41)
** Custom Amount, Ongoing Adjustment	--	$(49,716.00)	$0.00	(42)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
5900 Communications			
0000 Unrestricted	$83,500.00	$83,500.00	$83,500.00
4127 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	$9,265.00	$9,265.00	$9,265.00
6400 Equipment			
6500 Special Education	$0.00	$0.00	$0.00
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
7142 Other Tuition, Excess Costs, and/or Deficit Payments to County Offices			
0000 Unrestricted	$0.00	$0.00	$0.00
6500 Special Education	$1,161,000.00	$1,161,000.00	$1,161,000.00
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
7310 Transfers of Indirect Costs			
0000 Unrestricted	$(130,269.00)	$(104,213.94)	$(85,954.43)
** Indirect Costs	--	$(104,213.94)	$(94,973.51)
** Resource Balancing Adjustment (Indirect)	--	$0.00	$9,019.08
1100 Lottery: Unrestricted	$0.00	$0.00	$0.00
1400 Education Protection Account	$0.00	$0.00	$0.00
2600 Expanded Learning Opportunities Program	$8,960.00	$7,115.00	$7,225.77
** Indirect Costs	--	$7,115.00	$7,225.77
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$0.00	$0.00	$0.00
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$0.00	$0.00	$0.00
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$0.00	$0.00	$0.00
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$0.00	$0.00	$0.00
3327 Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	$0.00	$0.00	$0.00
3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	$0.00	$0.00	$0.00
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$3,335.00	$3,335.00	$3,335.00
4127 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	$735.00	$735.00	$735.00
4203 ESSA: Title III, English Learner Student Program	$1,757.00	$1,757.00	$1,757.00
6010 After School Education and Safety (ASES)	$2,586.00	$2,586.00	$2,586.00
6019 Student Support and Professional Development Discretionary Block Grant	$0.00	$0.00	$0.00
6211 Literacy Coaches and Reading Specialists Grant Program	$0.00	$0.00	$(4,686.68)
** Indirect Costs	--	$0.00	$(4,686.68)
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6300 Lottery: Instructional Materials	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
7310 Transfers of Indirect Costs			
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$32,133.00	$0.00	$0.00
** Indirect Costs	--	$0.00	$0.00
6500 Special Education	$0.00	$0.00	$0.00
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$0.00	$0.00	$0.00
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$3,770.00	$3,465.21	$3,518.26
** Indirect Costs	--	$3,465.21	$3,518.26
7415 Classified School Employee Summer Assistance Program	$0.00	$0.00	$0.00
7435 Learning Recovery Emergency Block Grant	$0.00	$5,501.12	$0.00
** Indirect Costs	--	$5,501.12	$0.00
7690 On-Behalf Pension Contributions	$0.00	$0.00	$0.00
7810 Other Restricted State	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$61,100.00	$64,719.61	$56,484.08
** Indirect Costs	--	$64,719.61	$65,503.16
** Resource Balancing Adjustment (Indirect)	--	$0.00	$(9,019.08)
9010 Other Restricted Local	$15,893.00	$15,000.00	$15,000.00
** Indirect Costs	--	$15,000.00	$15,000.00
7350 Transfers of Indirect Costs - Interfund			
0000 Unrestricted	$(69,408.00)	$(69,408.00)	$(69,408.00)
7619 Other Authorized Interfund Transfers Out			
0000 Unrestricted	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$100,000.00	$100,000.00	$100,000.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
8011 LCFF State Aid - Current Year			
0000 Unrestricted	$2,586,139.00	$2,586,139.00	$2,586,139.00
** LCFF Sources - State Aid, Current Year	--	$2,586,139.00	$2,586,139.00
8012 Education Protection Account State Aid - Current Year			
1400 Education Protection Account	$496,530.00	$481,036.00	$467,196.00
** LCFF Sources - Education Protection Account, Current Year	--	$481,036.00	$467,196.00
8019 LCFF State Aid - Prior Years			
0000 Unrestricted	$0.00	$0.00	$0.00
1400 Education Protection Account	$0.00	$0.00	$0.00
8021 Homeowners' Exemptions			
0000 Unrestricted	$52,802.00	$52,802.00	$52,802.00
8029 Other Subventions/In-Lieu Taxes			
0000 Unrestricted	$0.00	$0.00	$0.00
8041 Secured Roll Taxes			
0000 Unrestricted	$21,638,572.00	$21,638,572.00	$21,638,572.00
8042 Unsecured Roll Taxes			
0000 Unrestricted	$892,134.00	$892,134.00	$892,134.00
8043 Prior Years' Taxes			
0000 Unrestricted	$0.00	$0.00	$0.00
8044 Supplemental Taxes			
0000 Unrestricted	$5,323,740.00	$5,323,740.00	$5,323,740.00
8047 Community Redevelopment Funds			
0000 Unrestricted	$103,088.00	$103,088.00	$103,088.00
8097 Property Taxes Transfers			
6500 Special Education	$3,186,851.00	$3,186,851.00	$3,186,851.00
8181 Special Education - Entitlement			
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$578,125.00	$578,125.00	$578,125.00
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$5,865.00	$5,865.00	$5,865.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
8182 Special Education - Discretionary Grants				
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$16,387.00	$16,387.00	$16,387.00	
3327 Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	$0.00	$0.00	$0.00	
3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	$135.00	$135.00	$135.00	
8290 All Other Federal Revenue				
0000 Unrestricted	$0.00	$0.00	$0.00	
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$99,268.00	$99,268.00	$99,268.00	
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$45,081.00	$45,081.00	$45,081.00	
4127 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	$10,000.00	$10,000.00	$10,000.00	
4203 ESSA: Title III, English Learner Student Program	$28,584.00	$28,584.00	$28,584.00	
8319 Other State Apportionments - Prior Years				
6500 Special Education	$0.00	$0.00	$0.00	
8550 Mandated Cost Reimbursements				
0000 Unrestricted	$82,073.00	$81,927.75	$82,746.82	
** Mandate Block Grant	--	$2,708.41	$2,531.57	(43)
** Students - TK12	--	$(2,853.66)	$(1,712.50)	
8560 State Lottery Revenue				
1100 Lottery: Unrestricted	$472,530.00	$462,986.26	$453,404.85	
** Students - TK12	--	$(9,581.02)	$(9,581.50)	
** Detail Adjustment, One-time Revenue Source (base year receipt)	--	$37.28	$0.09	
6300 Lottery: Instructional Materials	$203,934.00	$199,815.12	$195,679.99	
** Students - TK12	--	$(4,134.97)	$(4,135.17)	
** Detail Adjustment, One-time Revenue Source (base year receipt)	--	$16.09	$0.04	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
8590 All Other State Revenue				
0000 Unrestricted	$100,352.00	$103,663.62	$106,866.83	
** State Categorical COLA	--	$3,311.62	$3,203.21	(44)
2600 Expanded Learning Opportunities Program	$800,295.00	$826,704.74	$852,249.92	
** State Categorical COLA	--	$26,409.74	$25,545.18	(44)
6010 After School Education and Safety (ASES)	$815,000.00	$815,000.00	$815,000.00	
6019 Student Support and Professional Development Discretionary Block Grant	$2,249,737.00	$0.00	$0.00	
** Expiring Activity %	--	$(2,249,737.00)	$0.00	
6211 Literacy Coaches and Reading Specialists Grant Program	$0.00	$0.00	$0.00	
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00	
6546 Mental Health-Related Services	$209,332.00	$216,239.96	$222,921.77	
** State Categorical COLA	--	$6,907.96	$6,681.81	(44)
6547 Special Education Early Intervention Preschool Grant	$137,548.00	$142,087.08	$146,477.57	
** State Categorical COLA	--	$4,539.08	$4,390.49	(44)
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$374,843.00	$374,843.00	$374,843.00	
7415 Classified School Employee Summer Assistance Program	$34,700.00	$34,700.00	$34,700.00	
7435 Learning Recovery Emergency Block Grant	$137,000.00	$0.00	$0.00	
** Detail Adjustment, One-time Revenue Source (base year receipt)	--	$(137,000.00)	$0.00	
7690 On-Behalf Pension Contributions	$0.00	$0.00	$0.00	
7810 Other Restricted State	$0.00	$0.00	$0.00	
8621 Parcel Taxes				
9010 Other Restricted Local	$2,403,002.00	$1,148,277.00	$1,148,277.00	
** Custom Amount, Ongoing Adjustment	--	$(1,254,725.00)	$0.00	(45)
8625 Community Redevelopment Funds Not Subject to LCFF Deduction				
9010 Other Restricted Local	$7,250.00	$7,250.00	$7,250.00	

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29	*
8650 Leases and Rentals				
0000 Unrestricted	$650,000.00	$650,000.00	$650,000.00	
8660 Interest				
0000 Unrestricted	$130,000.00	$131,192.62	$134,174.23	
** Interest Rate Trend for 10-Year Treasuries	--	$1,192.62	$2,981.61	(46)
8662 Net Increase (Decrease) in the Fair Value of Investments				
9010 Other Restricted Local	$0.00	$0.00	$0.00	
8699 All Other Local Revenue				
0000 Unrestricted	$192,544.00	$192,544.00	$192,544.00	
6388 Strong Workforce Program	$434,293.00	$0.00	$0.00	
** Expiring Activity %	--	$(434,293.00)	$0.00	
9010 Other Restricted Local	$381,502.00	$381,502.00	$381,502.00	
8919 Other Authorized Interfund Transfers In				
0000 Unrestricted	$235,000.00	$0.00	$0.00	
** Custom Amount, Ongoing Adjustment	--	$(235,000.00)	$0.00	(47)

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
8980 Contributions from Unrestricted Revenues			
0000 Unrestricted	$(7,923,426.00)	$(7,475,068.92)	$(7,207,914.24)
** Unrestricted Contribution (manual)	--	$(1,308,923.65)	$(1,286,165.74)
** Resource Balancing Adjustment (Contribution)	--	$(6,166,145.27)	$(5,921,748.50)
1100 Lottery: Unrestricted	$0.00	$0.00	$0.00
1400 Education Protection Account	$0.00	$0.00	$0.00
2600 Expanded Learning Opportunities Program	$0.00	$0.00	$0.00
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$0.00	$0.00	$0.00
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$45,209.00	$83,292.14	$24,599.67
** Unrestricted Contribution (manual)	--	$0.00	$0.00
** Resource Balancing Adjustment (Contribution)	--	$83,292.14	$24,599.67
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$0.00	$0.00	$0.00
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$0.00	$0.00	$0.00
3327 Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	$0.00	$0.00	$0.00
3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	$0.00	$0.00	$0.00
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$0.00	$0.00	$0.00
4127 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	$0.00	$0.00	$0.00
4203 ESSA: Title III, English Learner Student Program	$0.00	$0.00	$0.00
** Resource Balancing Adjustment (Contribution)	--	$0.00	$0.00
6010 After School Education and Safety (ASES)	$0.00	$0.00	$0.00
6019 Student Support and Professional Development Discretionary Block Grant	$0.00	$0.00	$0.00
6211 Literacy Coaches and Reading Specialists Grant Program	$0.00	$0.00	$0.00
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
8980 Contributions from Unrestricted Revenues			
6300 Lottery: Instructional Materials	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$0.00	$0.00	$0.00
6500 Special Education	$6,500,837.00	$6,028,948.28	$6,017,148.83
** Unrestricted Contribution (manual)	--	$0.00	$0.00
** Resource Balancing Adjustment (Contribution)	--	$6,028,948.28	$6,017,148.83
6546 Mental Health-Related Services	$0.00	$(100,000.00)	$(120,000.00)
** Unrestricted Contribution (manual)	--	$0.00	$0.00
** Resource Balancing Adjustment (Contribution)	--	$(100,000.00)	$(120,000.00)
6547 Special Education Early Intervention Preschool Grant	$0.00	$23,131.63	$0.00
** Unrestricted Contribution (manual)	--	$0.00	$0.00
** Resource Balancing Adjustment (Contribution)	--	$23,131.63	$0.00
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$0.00	$0.00	$0.00
7415 Classified School Employee Summer Assistance Program	$0.00	$0.00	$0.00
7435 Learning Recovery Emergency Block Grant	$0.00	$0.00	$0.00
7690 On-Behalf Pension Contributions	$0.00	$0.00	$0.00
7810 Other Restricted State	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$1,371,150.00	$1,439,696.87	$1,286,165.74
** Unrestricted Contribution (manual)	--	$1,308,923.65	$1,286,165.74
** Resource Balancing Adjustment (Contribution)	--	$130,773.22	$0.00
9010 Other Restricted Local	$6,230.00	$0.00	$0.00
** Unrestricted Contribution (manual)	--	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
8990 Contributions from Restricted Revenues			
0000 Unrestricted	$0.00	$0.00	$0.00
1100 Lottery: Unrestricted	$0.00	$0.00	$0.00
1400 Education Protection Account	$0.00	$0.00	$0.00
2600 Expanded Learning Opportunities Program	$0.00	$0.00	$0.00
3010 ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	$0.00	$0.00	$0.00
3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	$0.00	$0.00	$0.00
3311 Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	$0.00	$0.00	$0.00
3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619	$0.00	$0.00	$0.00
3327 Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	$0.00	$0.00	$0.00
3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	$0.00	$0.00	$0.00
4035 ESSA: Title II, Part A, Supporting Effective Instruction	$0.00	$0.00	$0.00
4127 ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	$0.00	$0.00	$0.00
4203 ESSA: Title III, English Learner Student Program	$0.00	$0.00	$0.00
6010 After School Education and Safety (ASES)	$0.00	$0.00	$0.00
6019 Student Support and Professional Development Discretionary Block Grant	$0.00	$0.00	$0.00
6211 Literacy Coaches and Reading Specialists Grant Program	$0.00	$0.00	$0.00
6266 Educator Effectiveness, FY 2021-22	$0.00	$0.00	$0.00
6300 Lottery: Instructional Materials	$0.00	$0.00	$0.00
6385 Governor's CTE Initiative: California Partnership Academies	$0.00	$0.00	$0.00
6388 Strong Workforce Program	$0.00	$0.00	$0.00
6500 Special Education	$0.00	$0.00	$0.00

Pacifica
41-68932-0000000

Object Detail Report
2026/27 Revised Budget - Sept 1
Resource: 0000-9999 | Object: 0000-9999

Fund 01
Projection# 32031

Object / Resource / Assumption	Adjusted Base Year 2026-27	Year 2 2027-28	Year 3 2028-29 *
8990 Contributions from Restricted Revenues			
6546 Mental Health-Related Services	$0.00	$0.00	$0.00
6547 Special Education Early Intervention Preschool Grant	$0.00	$0.00	$0.00
6762 Arts, Music, and Instructional Materials Discretionary Block Grant	$0.00	$0.00	$0.00
6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2	$0.00	$0.00	$0.00
7415 Classified School Employee Summer Assistance Program	$0.00	$0.00	$0.00
7435 Learning Recovery Emergency Block Grant	$0.00	$0.00	$0.00
7690 On-Behalf Pension Contributions	$0.00	$0.00	$0.00
7810 Other Restricted State	$0.00	$0.00	$0.00
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	$0.00	$0.00	$0.00
9010 Other Restricted Local	$0.00	$0.00	$0.00

***Notes:**

(1) Staffing Adjustment, FTE Decrease:Res0000 Object 1100 -$111,123 - Cabrillo 26/27 -1.0 FTE Teacher - $58,153.00 26/27 -1.0 FTE Teacher - $52,970.00 27/28 FSP Action 2 - 4.0 Cert T reduction

(2) Certificated Staff Step & Column:1% Auto Step - Certificated

(3) Staffing Adjustment, FTE Increase:Res 0000 Object 1100 -$56,000 each year 27/28 1.0 Teacher Reduction 28/29 1.0 Teacher Reduction 29/30 1.0 Teacher Reduction

(4) Custom Amount, Ongoing Resource Transfer:2027/28 Res 0000 object 1100 +$283,401 - Teachers from expiring Parcel Tax Res 9096

(5) Custom Amount, Ongoing Resource Transfer:2027/28 Res 9096 Object 1100 -$283,401 Teachers back to General Fund

(6) Staffing Adjustment, FTE Decrease:
2078/28 Res 9096 Object 1200 -$279,816 expiring Parcel Tax - 5 Counselors eliminated Measure D Parcel Tax expires 6/30/2027 - removed from 27/28 5.0 Counselor FTE

(7) Staffing Adjustment, FTE Decrease:FSP Action 2 - 4.0 FTE Management/Admin reduction 27/28

(8) Classified Staff Step:1.6% Auto Step - Classified

(9) Advance Base Year: Reverse One-Time COLA:R3310 Object 2100 - Aide at Ortega 26/27 - .6875 ParaEducator -$20,146.00

(10) Staffing Adjustment, FTE Decrease:FSP Action 2 5.0 FTE RiF CLASS 27-28

(11) Staffing Adjustment, FTE Decrease:
2078/28 Res 9096 Object 2400 -$120,243 expiring Parcel Tax - 5 Library Media Technicians eliminated Measure D Parcel Tax expires 6/30/2027 - removed from 27/28 5.0 LMTs FTE

(12) PERS Rate Change:Source: SSC Dartboard

(13) Certificated Health & Welfare Percent Change:Enter your annual contribution rate to project the cost changes due to the change in rates.

(14) Staffing Adjustment, FTE Decrease:Res 0000 Object 3401 -$126,832 26/27 Reduction 6.0 FTE Teachers FSP Action 2 - H&W reduction resultant of FSP staffing reductions

(15) Staffing Adjustment, FTE Decrease:Res 0000 Object 3401 -$25.000 reduction H & W each year 27/28 -1.0 FTE Teacher H & W 28/29 -1.0 FTE Teacher H & W 29/30 -1.0 FTE Teacher H & W

(16) Custom Amount, Ongoing Resource Transfer:2027/28 Res 0000 Object 3401 $96,162 H & W 3 teachers from expired parcel tax

(17) Health & Welfare Adjustment, Decrease Cost:
2078/28 Res 9096 Object 3401 -$158,461 expiring Parcel Tax - 5 Counselors eliminated Measure D Parcel Tax expires 6/30/2027 - removed from 27/28 5.0 Counselor Health & Welfare Costs

(18) Staffing Adjustment, FTE Decrease:
2078/28 Res 9096 Object 3402 -$26,608 expiring Parcel Tax - 5 Library Media Technicians eliminated Measure D Parcel Tax expires 6/30/2027 - removed from 27/28 5.0 LMTs Health & Welfare

(19) Resource 6019, Object 4100:Res 6019 2026/27 Social Studies Textbook Adoption Removed in 2027/28

(20) Custom Amount, One-time Adjustment:2027/28 Res 6211 Object 4100 $450,000 Textbook purchase one-time adjustment

(21) Custom Amount, Ongoing Adjustment:2028/29 Res 6300 Object 4100 -$393,000 eliminate payment Open Court payments ends year 2 26/27 year 3 27/28

(22) Custom Amount, One-time Adjustment:29/30 Res 6300 Object 4100 $380,000 Science Textbook Adoption

(23) Custom Amount, Ongoing Adjustment:FSP Act 1

(24) Custom Amount, Ongoing Adjustment:
Res 0000 Object 4300 -$46,750 27/28 reduction in site allocations $935.00 per enrollment -50 enrollment 26/27 enrollment allocation 2,466 27/28 enrollment allocation 2,416

(25) Custom Amount, Ongoing Adjustment:FSP Action 1, Reduce 4xxx $265k ongoing

(26) Custom Amount, Ongoing Adjustment:2029/30 Res 670 Object 4300 -$25,000 reduction in Prop 28 supplies

(27) Custom Amount, Ongoing Adjustment:FSP Act 1, Reduce 4xxx $25k

(28) Custom Amount, Ongoing Adjustment:27/28 Res 2600 Object 5100 -$60,000 reduction in subagreements

(29) Custom Amount, Ongoing Adjustment:2028/29 Res 2600 Object 5100 -$290,000 - reduction in subagreements

(30) Custom Amount, Ongoing Adjustment:2028/29 Res 3310 Object 5100 -$70,000 reduction in NPS costs - student aging out

(31) Custom Amount, Ongoing Adjustment:Res 6010 Object 5100 - Resource Balancing adjustment in all years

(32) Custom Amount, Ongoing Adjustment:
Res 6500 Object 5100 NPS costs 26/27 Reduction to NPS Costs - 3 students aging out -$377,490 27/28 Reduction to NPS Costs - 3 students aging out -$415,216 27/28 Reduction to NPS Costs - 3 students aging out -$96,000

(33) Custom Percent, Ongoing Adjustment:Res 0000 Object 5450 5% increase - property / liability insurance

(34) Custom Amount, Ongoing Adjustment:2027/28 Res 0000 object 5450 -$135,596 AB218 insurance premium allocation 2026/27 was last year for AB218 insurance cost

(35) Custom Percent, Ongoing Adjustment:Res 0000 Object 5500 - 5% increase utilities - all years

(36) Custom Amount, Ongoing Adjustment:Res 0000 Object 5800 Legal Reduction in legal costs -$550,000 FSP Action 1, -$400k FY28 (should be FY27)

(37) Custom Amount, Ongoing Adjustment:2027/28 Res 0000 Object 5800 Elections -$155,000 2026/27 Elections $155,000 removed in 2027/28

(38) Custom Amount, Ongoing Adjustment:2028/29 Res 0000 object 5800 $80,000 Election costs

(39) Custom Amount, Ongoing Adjustment:29/30 Res 4203 object 5800 -$196.03 - resource banacing

(40) Custom Amount, Ongoing Adjustment:Res 6500 Object 5800 - Reduction in SPED Legal & Settlement Costs 26/27 Reduction -$227,500 27/28 Reduction -$150,000

(41) Custom Amount, Ongoing Adjustment:2027/28 Res 9096 Object 5846 -$163,771 expiring Parcel Tax - Outdoor Education budget Measure D Parcel Tax expires 6/30/2027 - removed from 27/28

(42) Custom Amount, Ongoing Adjustment:2027/28 Res 9096 Object 5848 -$49,716 expiring Parcel Tax - Buses for Field Trips Measure D Parcel Tax expires 6/30/2027 - removed from 27/28

(43) Mandate Block Grant:
Source: SSC Dartboard/DOF Estimated Statutory COLA Note: This assumption will project revenues based on the change in the funding rate. To project revenues for the change in the student population for school districts and charter schools, use the students assumption set to ADA PRIOR YEAR. Because county offices receive a component based on the county served population and a component on the countywide population, we do not recommend use of the students assumption. In years with one-time funding, first remove one time funds using 'Discretionary Funds Revenue'.

(44) State Categorical COLA:Source: SSC Dartboard/DOF Estimated Statutory COLA

(45) Custom Amount, Ongoing Adjustment:Res 9010 (9096 in ERP) Object 8699 Measure D Parcel Tax expires 6/30/2027 - removed from 27/28

(46) Interest Rate Trend for 10-Year Treasuries:Source: SSC Dartboard

(47) Custom Amount, Ongoing Adjustment:27/28 Res 0000 Object 8919 removed $235,000 Transfer In from Fund 17

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			36,224,629.10	32,038,800.65	29,357,884.06	28,796,487.45	28,560,273.51	27,217,902.49	31,780,024.42	29,553,380.92
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,175,808.00	1,175,808.00	4,107,488.00	2,116,454.00	2,116,454.00	4,107,488.00	2,116,454.00	(11,278,759.00)
Property Taxes	8020-8079		0.00	109,723.10	121,244.00	1,280,566.00	1,525,313.00	12,493,489.90	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	1,434,082.95	0.00	0.00
Federal Revenue	8100-8299		8,558.00	0.00	29,279.00	43,233.25	0.00	10,000.00	43,233.25	0.00
Other State Revenue	8300-8599		76,229.00	76,229.00	98,751.50	2,139,816.05	228,086.30	315,129.30	349,763.30	714,105.71
Other Local Revenue	8600-8799		82,690.84	93,872.61	38,140.87	97,574.30	1,255,646.00	277,210.80	154,145.00	157,574.30
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	235,000.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,343,285.84	1,455,632.71	4,394,903.37	5,677,643.60	5,125,499.30	18,872,400.95	2,663,595.55	(10,407,078.99)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		120,937.01	1,147,569.19	1,403,431.81	1,403,431.81	1,347,431.81	1,303,635.40	1,303,431.81	1,303,431.81
Classified Salaries	2000-2999		221,622.44	392,397.09	484,166.26	484,166.26	474,166.26	464,166.26	464,166.26	471,905.84
Employee Benefits	3000-3999		200,872.09	946,675.47	1,044,216.32	1,044,216.32	1,044,216.32	1,044,216.32	1,044,216.32	1,044,216.32
Books and Supplies	4000-4999		393,084.58	21,672.52	77,393.42	267,040.33	110,160.44	103,419.73	97,625.50	59,184.77
Services	5000-5999		819,629.37	577,336.33	1,071,813.68	1,816,173.94	1,037,813.68	978,086.97	1,037,813.68	1,167,540.39
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		(50,408.00)	595,160.63	4,003.37	50,408.00	50,408.00	50,408.00	50,408.00	50,408.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,705,737.49	3,680,811.23	4,085,024.86	5,065,436.66	4,064,196.51	3,943,932.68	3,997,661.57	4,096,687.13
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	405,408.13	(343.97)	0.00	0.00	0.00	0.00	343.97	0.00	0.00
Accounts Receivable	9200-9299	2,524,621.22	336,236.52	137,524.88	137,524.88	126,691.25	0.00	0.00	64,860.52	63,115.53
Due From Other Funds	9310	217,978.69	0.00	0.00	0.00	0.00	0.00	217,978.69	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,148,008.04	335,892.55	137,524.88	137,524.88	126,691.25	0.00	218,322.66	64,860.52	63,115.53
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	33,256,644.59	4,159,269.35	598,262.95	1,003,800.00	765,580.29	1,662,835.00	10,584,669.00	957,438.00	3,304,958.00
Due To Other Funds	9610	740,838.81	0.00	0.00	0.00	0.00	740,838.81	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	209,531.84	0.00	0.00	0.00	209,531.84	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		34,207,015.24	4,159,269.35	598,262.95	1,003,800.00	975,112.13	2,403,673.81	10,584,669.00	957,438.00	3,304,958.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	5,000.00	(5,000.00)	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(31,059,007.20)	(3,823,376.80)	(455,738.07)	(871,275.12)	(848,420.88)	(2,403,673.81)	(10,366,346.34)	(892,577.48)	(3,241,842.47)
E. NET INCREASE/DECREASE (B - C + D)			(4,185,828.45)	(2,680,916.59)	(561,396.61)	(236,213.94)	(1,342,371.02)	4,562,121.93	(2,226,643.50)	(17,745,608.59)
F. ENDING CASH (A + E)			32,038,800.65	29,357,884.06	28,796,487.45	28,560,273.51	27,217,902.49	31,780,024.42	29,553,380.92	11,807,772.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		11,807,772.33	1,337,927.96	9,998,387.62	6,503,373.51				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	(3,498,050.00)	232,753.00	232,753.00	478,018.00	0.00	0.00	3,082,669.00	3,082,669.00
Property Taxes	8020-8079	0.00	12,480,000.00	0.00	0.00	0.00	0.00	28,010,336.00	28,010,336.00
Miscellaneous Funds	8080-8099	0.00	1,434,082.95	0.00	318,685.10	0.00	0.00	3,186,851.00	3,186,851.00
Federal Revenue	8100-8299	0.00	43,233.25	0.00	605,908.25	0.00	0.00	783,445.00	783,445.00
Other State Revenue	8300-8599	316,537.46	321,171.46	327,421.46	326,537.46	327,566.00	0.00	5,617,344.00	5,617,344.00
Other Local Revenue	8600-8799	230,156.50	1,342,504.60	64,942.00	307,647.38	96,485.80	0.00	4,198,591.00	4,198,591.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	235,000.00	235,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		(2,951,356.04)	15,853,745.26	625,116.46	2,036,796.19	424,051.80	0.00	45,114,236.00	45,114,236.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,303,431.81	1,303,431.81	1,303,431.81	210,282.94	0.00	0.00	13,453,879.02	13,453,879.00
Classified Salaries	2000-2999	464,166.26	464,166.26	464,166.26	273,353.56	0.00	0.00	5,122,609.01	5,122,609.00
Employee Benefits	3000-3999	1,044,216.32	1,044,216.32	952,691.95	726,746.93	0.00	0.00	11,180,717.00	11,180,717.00
Books and Supplies	4000-4999	54,040.84	48,018.24	96,062.52	192,125.04	81,214.07	0.00	1,601,042.00	1,601,042.00
Services	5000-5999	1,297,267.10	978,086.97	1,074,643.09	487,832.25	628,633.55	0.00	12,972,671.00	12,972,671.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	50,408.00	50,408.00	50,408.00	104,490.00	35,082.00	0.00	1,091,592.00	1,091,592.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,213,530.33	3,888,327.60	3,941,403.63	2,094,830.72	744,929.62	0.00	45,522,510.03	45,522,510.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	126,231.06	1,532,436.58	0.00	0.00	2,524,621.22	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	217,978.69	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	126,231.06	1,532,436.58	0.00	0.00	2,742,599.91	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,304,958.00	3,304,958.00	304,958.00	3,304,958.00	0.00	0.00	33,256,644.59	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	740,838.81	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	209,531.84	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,304,958.00	3,304,958.00	304,958.00	3,304,958.00	0.00	0.00	34,207,015.24	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(3,304,958.00)	(3,304,958.00)	(178,726.94)	(1,772,521.42)	0.00	0.00	(31,464,415.33)	
E. NET INCREASE/DECREASE (B - C + D)		(10,469,844.37)	8,660,459.66	(3,495,014.11)	(1,830,555.95)	(320,877.82)	0.00	(31,872,689.36)	(408,274.00)
F. ENDING CASH (A + E)		1,337,927.96	9,998,387.62	6,503,373.51	4,672,817.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,351,939.74	

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):	2,323
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	2,746	2,749		
Charter School				
Total ADA	**2,746**	**2,749**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	2,611	2,606		
Charter School				
Total ADA	**2,611**	**2,606**	**0.2%**	**Met**
First Prior Year (2025-26)				
District Regular	2,535	2,536		
Charter School		0		
Total ADA	**2,535**	**2,536**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	2,323			
Charter School	0			
Total ADA	**2,323**			

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)	Standard has been 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)	Standard has been 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): 2,323

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	2,750	2,737		
Charter School				
Total Enrollment	**2,750**	**2,737**	**0.5%**	**Met**
Second Prior Year (2024-25)				
District Regular	2,730	2,652		
Charter School				
Total Enrollment	**2,730**	**2,652**	**2.9%**	**Not Met**
First Prior Year (2025-26)				
District Regular	2,618	2,531		
Charter School				
Total Enrollment	**2,618**	**2,531**	**3.3%**	**Not Met**
Budget Year (2026-27)				
District Regular	2,554			
Charter School				
Total Enrollment	**2,554**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Pacifica experienced lower enrollment than anticipated in 2024/25 & 2025/26.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Pacifica experienced lower enrollment than anticipated in 2024/25 & 2025/26.

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	2,569	2,737	
Charter School		0	
Total ADA/Enrollment	**2,569**	**2,737**	**93.9%**
Second Prior Year (2024-25)			
District Regular	2,485	2,652	
Charter School	0		
Total ADA/Enrollment	**2,485**	**2,652**	**93.7%**
First Prior Year (2025-26)			
District Regular	2,401	2,531	
Charter School			
Total ADA/Enrollment	**2,401**	**2,531**	**94.9%**
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.6%**

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	2,323	2,554		
Charter School	0			
Total ADA/Enrollment	**2,323**	**2,554**	**91.0%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	2,365	2,510		
Charter School				
Total ADA/Enrollment	**2,365**	**2,510**	**94.2%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	2,313	2,455		
Charter School				
Total ADA/Enrollment	**2,313**	**2,455**	**94.2%**	**Met**

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

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

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

Explanation:
(required if NOT met)

Standard has been 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: Basic Aid

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)	2,540.69	2,327.40	2,432.75	2,393.00
b.	Prior Year ADA (Funded)		2,540.69	2,327.40	2,432.75
c.	Difference (Step 1a minus Step 1b)		(213.29)	105.35	(39.75)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(8.39%)	4.53%	(1.63%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		30,204,566.00	30,829,270.00	31,206,809.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		1,301,816.79	1,017,365.91	964,290.40
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(4.08%)	7.83%	1.46%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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)	28,012,107.89	28,010,336.00	28,568,481.00	29,137,789.00
Percent Change from Previous Year		**(.01%)**	**1.99%**	**1.99%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**-1.01% to 0.99%**	**0.99% to 2.99%**	**0.99% to 2.99%**

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)	31,107,214.89	31,093,005.00	31,206,809.00	31,675,407.00
District's Projected Change in LCFF Revenue:		(.05%)	.37%	1.50%
Basic Aid Standard		**-1.01% to 0.99%**	**0.99% to 2.99%**	**0.99% to 2.99%**
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Governor has provided a 1.44% augmentation to the 2.87% COLA for LCFF funding in 2026/27, PSD's first year in Community Funded status.

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)	21,714,190.94	24,837,066.78	87.4%
Second Prior Year (2024-25)	22,731,373.59	26,430,024.57	86.0%
First Prior Year (2025-26)	21,271,894.26	25,460,000.69	83.6%
		Historical Average Ratio:	85.7%

	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):	**82.7% to 88.7%**	**82.7% to 88.7%**	**82.7% to 88.7%**

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 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	21,782,277.00	25,363,594.00	85.9%	Met
1st Subsequent Year (2027-28)	20,581,333.26	25,204,025.12	81.7%	Not Met
2nd Subsequent Year (2028-29)	20,898,842.46	25,725,983.17	81.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Reductions in 2027/28 have been made for positions funded in 2026/27 by expiring Parcel Tax and K12 Strong Workforce, which affect the salaries & benefits ratio.

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):	(4.08%)	7.83%	1.46%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-14.08% to 5.92%**	**-2.17% to 17.83%**	**-8.54% to 11.46%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.08% to 0.92%	2.83% to 12.83%	-3.54% to 6.46%

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)	846,541.15		
Budget Year (2026-27)	783,445.00	(7.45%)	No
1st Subsequent Year (2027-28)	783,445.00	0.00%	Yes
2nd Subsequent Year (2028-29)	783,445.00	0.00%	No

Explanation: (required if Yes) Federal revenues are lower due to preliminary allocations for federal revenues used in 2026/27.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	5,180,848.89		
Budget Year (2026-27)	5,617,344.00	8.43%	Yes
1st Subsequent Year (2027-28)	3,257,967.53	(42.00%)	Yes
2nd Subsequent Year (2028-29)	3,284,890.75	.83%	No

Explanation: (required if Yes) One time revenues in both 2025/26 and 2026/27 have been removed in 2026/27 and 2027/28 respectively.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	5,053,675.17		
Budget Year (2026-27)	4,198,591.00	(16.92%)	Yes
1st Subsequent Year (2027-28)	2,510,765.62	(40.20%)	Yes
2nd Subsequent Year (2028-29)	2,513,747.23	.12%	No

Explanation: (required if Yes) One-time rental revenue in 25/26 have been removed from 26/27. Expiring parcel tax revenue and the K12 Strong Workforce grant which ends 6/30/2027 have been removed from 2027/28.

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

First Prior Year (2025-26)	1,034,095.68		
Budget Year (2026-27)	1,601,042.00	54.83%	Yes
1st Subsequent Year (2027-28)	1,258,554.84	(21.39%)	Yes
2nd Subsequent Year (2028-29)	356,121.31	(71.70%)	Yes

Explanation:
(required if Yes)

Textbook adoption funded with one-time grant in 2026/27 has been removed from 2027/28. Expenses related to expiring parcel tax and K12 Strong Workforce have been removed from 2027/28. Site allocations reduced due to declining enrollment. Last payment for Open Court curriculum is 2027/28.

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

First Prior Year (2025-26)	12,884,465.99		
Budget Year (2026-27)	12,972,671.00	.68%	No
1st Subsequent Year (2027-28)	11,537,005.32	(11.07%)	Yes
2nd Subsequent Year (2028-29)	11,080,961.64	(3.95%)	Yes

Explanation:
(required if Yes)

Expenses related to expiring parcel tax and K12 Strong Workforce have been removed from 2027/28. Legal, consultants, Non-public school costs, and software expenses have been reduced in 2026/27, 2027/28 & 2028/29. Insurance & Utilities increased by 5%. ELOP contracts reduced due to one-time carryovers. 2026/27 Election costs adjusted in both 2027/28 & 2028/29. AB218 insurance premium removed in 2027/28.

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)	11,081,065.21		
Budget Year (2026-27)	10,599,380.00	(4.35%)	Met
1st Subsequent Year (2027-28)	6,552,178.15	(38.18%)	Not Met
2nd Subsequent Year (2028-29)	6,582,082.98	.46%	Met

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

First Prior Year (2025-26)	13,918,561.67		
Budget Year (2026-27)	14,573,713.00	4.71%	Met
1st Subsequent Year (2027-28)	12,795,560.16	(12.20%)	Not Met
2nd Subsequent Year (2028-29)	11,437,082.95	(10.62%)	Not 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)	Federal revenues are lower due to preliminary allocations for federal revenues used in 2026/27.
Explanation: Other State Revenue (linked from 6B if NOT met)	One time revenues in both 2025/26 and 2026/27 have been removed in 2026/27 and 2027/28 respectively.
Explanation: Other Local Revenue (linked from 6B if NOT met)	One-time rental revenue in 25/26 have been removed from 26/27. Expiring parcel tax revenue and the K12 Strong Workforce grant which ends 6/30/2027 have been removed from 2027/28.

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)	Textbook adoption funded with one-time grant in 2026/27 has been removed from 2027/28. Expenses related to expiring parcel tax and K12 Strong Workforce have been removed from 2027/28. Site allocations reduced due to declining enrollment. Last payment for Open Court curriculum is 2027/28.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Expenses related to expiring parcel tax and K12 Strong Workforce have been removed from 2027/28. Legal, consultants, Non-public school costs, and software expenses have been reduced in 2026/27, 2027/28 & 2028/29. Insurance & Utilities increased by 5%. ELOP contracts reduced due to one-time carryovers. 2026/27 Election costs adjusted in both 2027/28 & 2028/29. AB218 insurance premium removed in 2027/28.

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)	45,522,510.00			
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	45,522,510.00	1,365,675.30	1,371,150.00	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)

Standard has been met.

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)	1,222,010.00	1,799,972.21	3,018,046.35
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,713,368.71	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,935,378.71	1,799,972.21	3,018,046.35
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,733,654.08	43,442,469.14	45,486,572.57
	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)	40,733,654.08	43,442,469.14	45,486,572.57
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.7%	4.1%	6.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.2%**	**1.4%**	**2.2%**

[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)	(1,370.89)	24,837,066.78	0.0%	Met
Second Prior Year (2024-25)	(2,994,338.17)	26,430,024.57	11.3%	Not Met
First Prior Year (2025-26)	674,945.93	25,960,000.69	N/A	Met
Budget Year (2026-27) (Information only)	(331,516.00)	25,363,594.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The MYP included in this Budget Revision incorporates commitments made in the district's Fiscal Stabilization Plan (June 2026).

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):	2,327
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)	2,154,532.00	3,944,249.60	N/A	Met
Second Prior Year (2024-25)	3,828,440.53	3,942,878.71	N/A	Met
First Prior Year (2025-26)	1,427,389.71	948,540.54	33.5%	Not Met
Budget Year (2026-27) (Information only)	1,623,486.47			

[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)	Standard has been 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)	2,209.60	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)	Standard has been 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.)	2,323	2,271	2,224
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)	45,522,510.00	41,291,385.35	40,365,881.99
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)	45,522,510.00	41,291,385.35	40,365,881.99

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,365,675.30	1,238,741.56	1,210,976.46
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)**	**1,365,675.30**	**1,238,741.56**	**1,210,976.46**

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)	1,284,470.47	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	7,340,254.68	13,230,251.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.72)	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)	1,191,184.88	710,632.00	730,632.00
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)	2,475,654.63	8,050,886.68	13,960,883.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.44%	19.50%	34.59%
	District's Reserve Standard (Section 10B, Line 7):	**1,365,675.30**	**1,238,741.56**	**1,210,976.46**
	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)

Excessive reserve levels in Subsequent Years are inaccurate and are likely the result of improper (or inadequate) data entry in new software program.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

Using one-time Pupil Support Grant (Resource 6019) to support unrestricted & special education expenses.

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:

Measure D parcel tax expires 6/30/2027. There is a community campaign for renewal. Revenues and expenses related to this parcel tax have been removed from 2027/28 until renewal is confirmed.

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)	(8,089,125.82)			
Budget Year (2026-27)	(7,923,426.00)	(165,699.82)	(2.0%)	Met
1st Subsequent Year (2027-28)	(6,772,939.64)	(1,150,486.36)	(14.5%)	Not Met
2nd Subsequent Year (2028-29)	(6,635,751.52)	(137,188.12)	(2.0%)	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	1,280,964.08			
Budget Year (2026-27)	235,000.00	(1,045,964.08)	(81.7%)	Not Met
1st Subsequent Year (2027-28)	0.00	(235,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	725,000.00			
Budget Year (2026-27)	100,000.00	(625,000.00)	(86.2%)	Not Met
1st Subsequent Year (2027-28)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	100,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Standard has been met.

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

Explanation: (required if NOT met)

2025/26 & 2026/27 transfer in from Fund 17 to bring Unrestricted General Fund positive.

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)

Transfer out to Deferred Maintenance Fund from Maintenance Account (resource 8150N

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

Project Information: (required if YES)

None

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				
Certificates of Participation				
General Obligation Bonds	20	Property Taxes - Fund 51	Property Taxes - fund 51	79,731,045
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund & Child Nutrition Fund	General Fund & Child Nutrition Fund	162,326
Other Long-term Commitments (do not include OPEB):				
TOTAL:				79,893,371

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				
Certificates of Participation				
General Obligation Bonds	7,929,450	8,077,950	7,071,075	6,646,700
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	7,929,450	8,077,950	7,071,075	6,646,700
Has total annual payment increased over prior year (2025-26)?		**Yes**	**No**	**No**

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)	General Obligation Bonds are funded from property taxes and paid by SMCOE according to the Bond Payment schedule.

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)	n/a

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)	No
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	Yes
	b. Do benefits continue past age 65?	Yes
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	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	45,059

4.	OPEB Liabilities	
	a. Total OPEB liability	11,323,960.00
	b. OPEB plan(s) fiduciary net position (if applicable)	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,323,960.00
	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)	625,065.00	625,065.00	625,065.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	625,065.00	625,065.00	625,065.00
	d. Number of retirees receiving OPEB benefits			

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	129.90	118.25	112.25	111.25

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.

Negotiations are settled for 2025/26, but not for 2026/27.

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? — Yes

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? — Yes

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	122,008

		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			
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	4.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

If Yes, amount of new costs included in the budget and MYPs: 365,156

If Yes, explain the nature of the new costs:

2025/26 agreement approved on 6/24/2026. 3% on schedule was included in 2025/26 Unaudited Actuals.

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			
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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?	No	No	No
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	86.08	89.05	89.05	89.05

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 24, 2026

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

If Yes, date of Superintendent and CBO certification: Jun 24, 2026

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: Jun 24, 2026

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2028

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	439,877		
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

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

Measure EE parcel tax funding is being use for salary settlement.

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	63,807		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	224,184	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			
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	4.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		Yes		
	If Yes, amount of new costs included in the budget and MYPs	215,693		

If Yes, explain the nature of the new costs:

2025/26 agreement approved 6/24/2026. 3% on schedule was included in 2025/26 Unaudited Actuals.

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			
3.	Percent change in step & column over prior year	1.6%	1.6%	1.6%

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?	No	No	No
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	25.00	24.00	24.00	24.00

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	47,715

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

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?	Yes	Yes	Yes
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	4.0%	6.0%	6.0%

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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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 24, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	FCMAT provided a Fiscal Health Analysis at the May board meeting. Dr. Carisa Bowman became the Superintendent in March 2026. Chuck Neidhoefer became the Assistant Superintendent of Business Services in July 2026.

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)	2,401.12	2,401.12	2,535.68	2,323.39	2,323.39	2,323.39
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)	2,401.12	2,401.12	2,535.68	2,323.39	2,323.39	2,323.39
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.01	5.01	5.01	4.01	4.01	4.01
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)	5.01	5.01	5.01	4.01	4.01	4.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,406.13	2,406.13	2,540.69	2,327.40	2,327.40	2,327.40
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(69,408.00)				
Other Sources/Uses Detail					235,000.00	100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	69,408.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	235,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	69,408.00	(69,408.00)	335,000.00	335,000.00		

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

Pacifica Elementary **San Mateo County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	3110	($26,162.00)
Explanation: Parcel tax offset			
01	0000	8100	($32,479.00)
Explanation: Parcel tax offset			

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

FORM
Form CASH
Explanation: Yr 1 cashflow is complete.