

# 2026-2027 ADOPTED BUDGET



PRESENTED BY:  
JOHN BARTOLOME  
CHIEF BUSINESS OFFICIAL

SUPERINTENDENT: MAITÉ ITURRI Ed.D.

PREPARED BY: MOLLY KOLER  
DIRECTOR OF BUSINESS & FISCAL  
SERVICES

GOVERNING BOARD:  
Michelle Wing, President  
Eric Martin, Clerk  
Mark Nelson, Trustee  
Leffler Brown, Trustee  
Shirley Johnson, Trustee

June 9, 2026

# COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

## 2026-27 ADOPTED BUDGET

### TABLE OF CONTENTS

---

- I. Narrative
  - a. Statement of Reasons for Reserves
- II. Certifications
  - a. Budget
  - b. Workers' Compensation
- III. General Fund – Form 01
- IV. Other Funds
  - a. Student Activity Special Revenue – Form 8
  - b. Child Development Fund – Form 12
  - c. Cafeteria - Form 13
  - d. Special Reserve for Other Than Capital Outlay Projects - Form 17
  - e. Building - Form 21
  - f. Capital Facilities - Form 25
  - g. Special Reserve for Capital Outlay Projects - Form 40
- V. Other Forms
  - a. Average Daily Attendance and Enrollment
  - b. Local Control Funding Formula Calculations
- VI. Multi-Year Projections
- VII. Cash Flow
- VIII. Criteria & Standards
- IX. School Services Dartboard
- X. Acronyms

SECTION I.  
NARRATIVE

# **Cotati-Rohnert Park Unified School District**

## **2026-27 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 9, 2026

Adoption – June 23, 2026

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2026-27 through 2028-29 specific to the Cotati-Rohnert Park Unified School District.

### **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed revised state budget on May 14<sup>th</sup> for the upcoming 2026-27 fiscal year. Based on revised estimates, Proposition 98 funding is estimated to be \$127.1 billion for 2026-27, which is approximately \$1.6 billion more than the Governor's January budget proposal. For the period incorporating the 2024-25, 2025-26, and 2026-27 fiscal years (i.e. budget window period), Proposition 98 funding is estimated to be \$6.4 billion greater than what was in the Governor's January budget. In addition, it is noteworthy that while the Legislative Analyst's Office notes the Governor's May proposal is balanced in 2026-27 and 2027-28, subsequent year deficits continue to be projected.

The 2026-27 Governor's January Budget proposed to appropriate the 2025-26 Proposition 98 minimum guarantee at \$5.6 billion lower than the calculated Proposition 98 formula level. While the 2026-27 Governor's May Revision continues to appropriate less than the Proposition 98 minimum guarantee, the difference (\$3.9 billion) is less, which results in a proposed funding level of \$121.2 billion. Reducing the amount appropriated from \$125.1 billion to \$121.2 billion mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2025-26 are made after the end of the fiscal year. However, in contrast to suspending Proposition 98, this method of "settling-up" results in a loss of approximately \$654 per average daily attendance (ADA). Further, this method does not make any adjustments for cost-of-living or average daily attendance, repayments are determined by the Director of Finance and only require a majority vote from the Legislature instead of two-thirds.

Fortunately, while the 2025-26 enacted state budget contained cash deferrals between June 2026 and July 2026, the 2026-27 Governor's May Revision does not propose deferring apportionments into 2027-28.

Further, as required by Proposition 2, deposits must be made into the Proposition 98 reserve when revenues associated with capital gains are above average. Therefore, the Governor's May Revision includes \$8.7 billion of mandatory deposits to the Public School System Stabilization Account (PSSSA), as well as an additional \$1.6 billion discretionary deposit resulting in a total amount of \$10.3 billion.

### **Local Control Funding Formula Factors**

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year, upcoming budget year and two subsequent years:

<b>Description</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>
<b>LCFF COLAs (25-26 Gov. Proposal)</b>	2.43%	3.52%	3.63%	3.49%
<b>LCFF COLAs (25-26 May Revision)</b>	2.30%	3.02%	3.42%	3.31%
<b>LCFF COLAs (25-26 Enacted Budget)</b>	2.30%	3.02%	3.42%	3.31%
<b>LCFF COLAs (26-27 Gov. Proposal)</b>	2.30%	2.41%	3.06%	3.34%
<b>LCFF COLAs (26-27 May Revision)</b>	2.30%	4.31% (2.87%+1.44%)	3.30%	3.09%

The Governor’s May Revision proposes to fully fund the 2026-27 Local Control Funding Formula (LCFF) COLA of 2.87% with ongoing funds. An additional ongoing investment of \$926.9 million (1.44%) is also proposed with the intention of managing rising costs, impacts of declining enrollment, and fund the paid pregnancy disability leave proposal.

### **Student Support and Professional Development Discretionary Block Grant**

The Governor’s May Revision proposes to appropriate an additional \$5.0 billion in one-time funding for Local Educational Agencies (LEAs) to assist with rising costs, which is up from the \$2.8 billion presented in the January proposal. Based on initial estimates, LEAs would receive approximately \$937 per 2025-26 ADA. Although the expenditures would be discretionary, the Governor proposes specific uses as follows:

- Professional development
- Dual enrollment and career pathways
- Teacher recruitment and retention strategies
- Rising costs

Further the funds would be available to expend through June 2030, which would have to be reported to CDE accordingly. Please note that, due to its uncertainty and one-time nature, the District is not fully including this amount in its proposed budget, and while the District did budget most of the proposed one-time funds in its restricted portion of the General Fund, it only budgeted for the one-time funded positions not cut for 2026-27.

### **Learning Recovery Emergency Block Grant (LREBG)**

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14% with the legislature intending to restore approximately \$378 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year. However, the Governor’s May Revision proposes to restore the remaining funds (\$757 million) in 2026-27 instead. Please note that the District has not included these revenues in its proposed budget.

### **Expanded Learning Opportunities Program (ELOP)**

The Governor’s May Revision contains \$4.67 billion of ongoing funding for ELOP. Rate 1 funding of \$2,750 per pupil amount remains unchanged from 2025-26; however, the Governor proposes to increase funding by \$62.4 million of ongoing funds relating to increasing the Rate 2

minimum funding to \$1,800 per TK-6 ADA for LEAs that have a Unduplicated Pupil Percentage (UPP) less than 55%. The minimum amount of \$100,000 remains unchanged from 2025-26.

### **Special Education**

The Governor's May Revision contains an additional \$2.3 billion of ongoing funding to increase the special education base rate from the current rate of \$917 per funded ADA to \$1,340 per funded ADA. This proposal is up from the \$509 million presented in the January proposal that would have resulted in a base rate of \$999 per funded ADA. Please note that these funds will be distributed to the District's Special Education Local Plan Area (SELPA). Our Sonoma County SELPA has provided the increased revenue projections for 2026-27. Therefore, the District has included the proposed increase in its proposed budget. In addition, per the Governor's proposal the other state special education funding sources are projected to increase by the 2.87% COLA.

### **Other Proposed Governor's Budget Components**

Below is a summary of other major budget proposals:

- The Governor's Budget includes \$261 million to fund the 2.87% statutory COLA for the American Indian Education Centers; American Indian Early Childhood Education Program; Child Nutrition; Youth in Foster Care; LCFF Equity Multiplier; Mandate Block Grant, Charter School Facility Grant Program and special education.
  - *The COLA for childcare and development programs is proposed to be 2.01%.*
- Child Nutrition is proposed to receive an additional \$2.8 million of ongoing funds to fully fund universal meals and \$100 million of one-time funding relating to an additional round of kitchen infrastructure and training grants.
- \$440 million of one-time funds relating to Literacy Coaching and Reading Specialists Grant program.
- Proposes to maintain \$1 billion of ongoing funding to expand on prior investments in Community Schools and to expand the model to more school sites with large concentrations of low-income, English learner and foster youth (UPP of 65% or more).
  - \$485 million from existing California Community Schools Partnership Program extension grants have also been repurposed for one-time planning and implementation and grants; middle and high school redesign efforts; statewide technical assistance & accountability systems, the state's Multi-Tiered Systems of Support framework.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
  - The State must notify local educational agencies when the conditions are and are no longer applicable.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

As noted above, the Public School System Stabilization Account (PSSSA) will have a balance of \$10.3 billion, which exceeds the 3% local reserve cap threshold trigger. Therefore, the local reserve cap will be in effect for the 2026-27 school year.

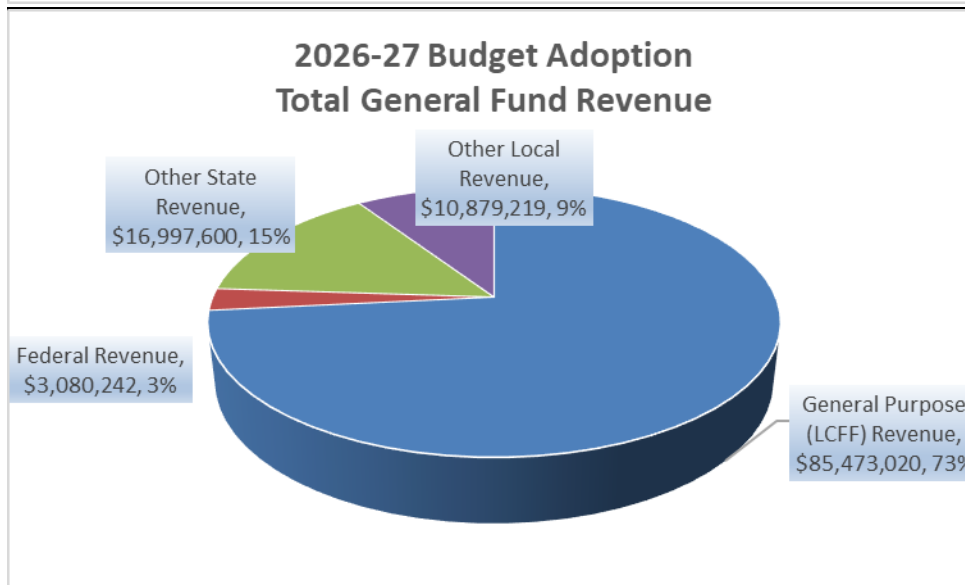
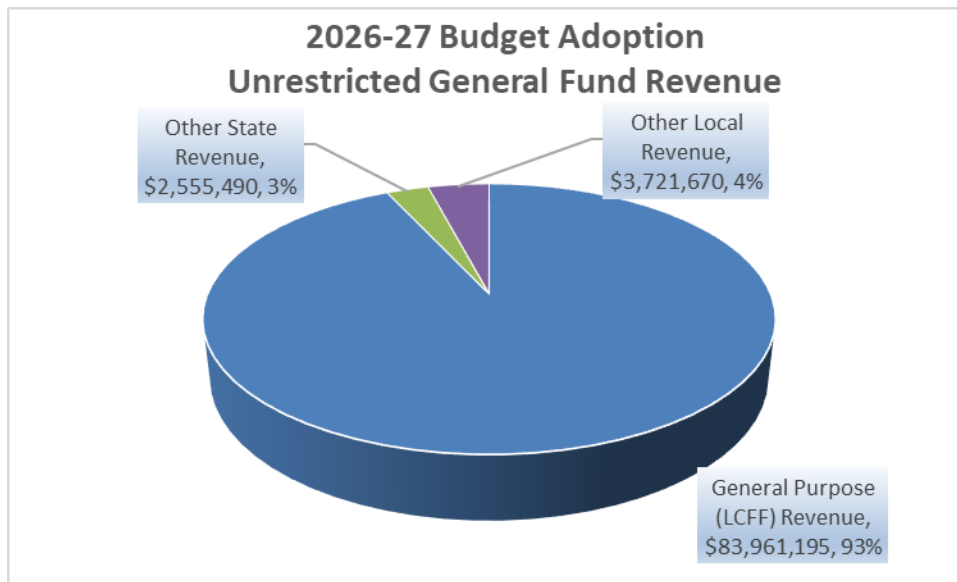
**2026-27 Cotati-Rohnert Park Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 6,074.70 (excludes COE ADA of 13.85).
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 53.63%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$190 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio regular “add-on” is \$5,704 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$40.41 for K-8 ADA and \$79.27 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$83,961,195	\$85,473,020
Federal Revenue	\$0	\$3,080,242
Other State Revenue	\$2,555,490	\$16,997,600
Other Local Revenue	\$3,721,670	\$10,879,219
<b>TOTAL</b>	<b>\$90,238,355</b>	<b>\$116,430,081</b>



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are budgeted for 2025-26. The amounts will be revised throughout the year based on information received from the State.

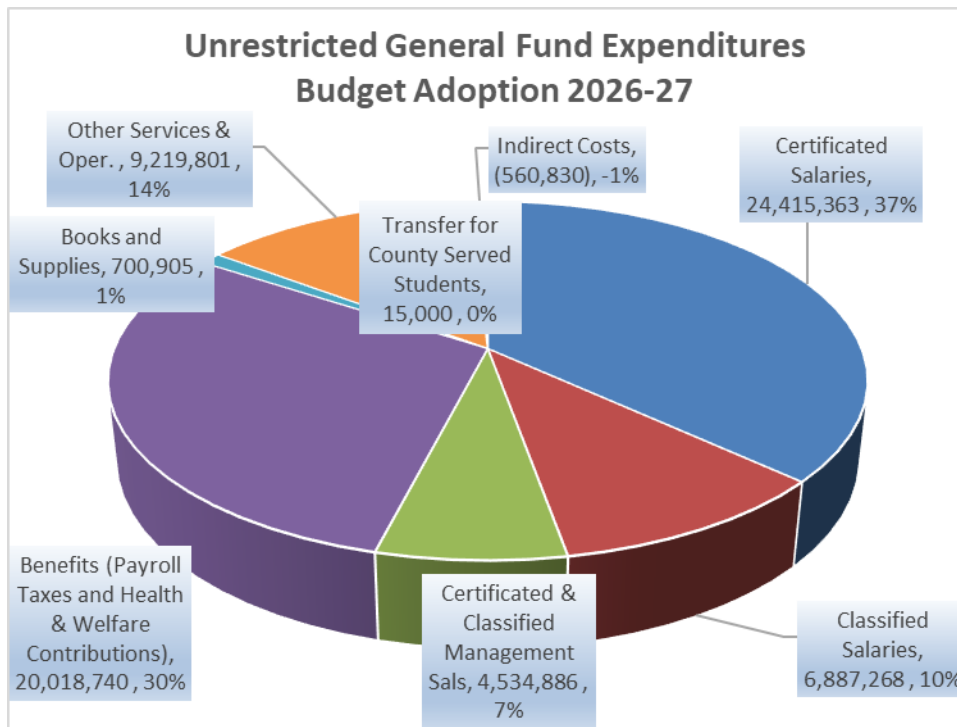
<b>Education Protection Account (EPA)</b>	
<b>Budget Adoption</b>	
<b>Fiscal Year Ending June 30, 2027</b>	
<b>EPA Revenues:</b>	
Estimated EPA Funds	\$ 1,217,710
<b>EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 996,489
Certificated Instructional Benefits	\$ 221,221
<b>Total</b>	<b><u>\$ 1,217,710</u></b>

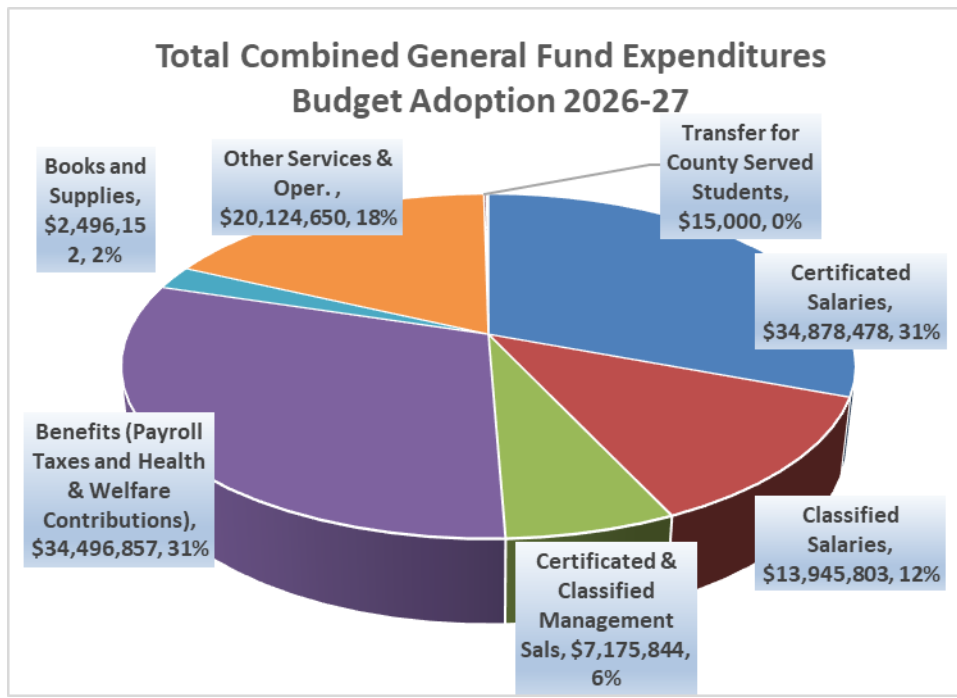
**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District’s unrestricted budget, and approximately 80% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	24,415,363	\$34,878,478
Classified Salaries	6,887,268	\$13,945,803
Certificated & Classified Management Sals	4,534,886	\$7,175,844
Benefits (Payroll Taxes and Health & Welfare Contributions	20,018,740	\$34,496,857
Books and Supplies	700,905	\$2,496,152
Other Services & Oper.	9,219,801	\$20,124,650
Transfer for County Served Students	15,000	\$15,000
Other Outgo - Transfer to MH County Pool	0	\$154,000
Indirect Costs	(560,830)	(109,052)
<b>TOTAL</b>	<b>65,231,133</b>	<b>\$113,177,732</b>

Following is a graphical representation of expenditures by percentage:





### **General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Ed IDEA	20,323,376
Routine Restricted Maintenance	2,200,000
Community School @ RCHS	87,925
Total Contributions	22,611,301

### **General Fund Summary**

The District's 2026-27 General Fund projects a total operating surplus of \$4.3 million resulting in an estimated ending fund balance of \$9.5 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$12,391; restricted programs - \$8.6M; assignments - \$0; economic uncertainty - \$3.4M; unassigned - \$-2.4M. Illustrated below is a detailed description of the fund balance components.

General Fund Components Description	2026-27 Adopted Budget		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash	\$ 12,391	\$ -	\$ 12,391
<b>Total - NONSPENDABLE</b>	<b>12,391</b>	<b>-</b>	<b>12,391</b>
<b>TOTAL - RESTRICTED</b>	<b>\$ -</b>	<b>\$ 8,603,540</b>	<b>\$ 8,603,540</b>
<b>ASSIGNED</b>			
Instructional Materials Reserve	-	-	-
<b>Total - Assigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNASSIGNED</b>			
Economic Uncertainty Reserve (3% State)	3,363,082		3,363,082
Unappropriated	(2,425,057)		(2,425,057)
<b>TOTAL - UNASSIGNED</b>	<b>\$ 938,025</b>	<b>\$ -</b>	<b>\$ 938,025</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$ 950,416</b>	<b>\$ 8,603,540</b>	<b>\$ 9,553,956</b>

CRPUSD Budget Adoption 2026-27			
Description	Unrestricted	Restricted	Total
Total Revenues	90,238,355	26,191,726	116,430,081
Total Expenditures	65,231,133	47,946,599	113,177,732
Excess/(Deficiency)	25,007,222	(21,754,873)	3,252,349
Transfer to RRMA & SpEd	(22,611,301)	22,611,301	0
Transfer from FD 40 to RRMA		1,075,000	1,075,000
<b>Net Increase/(Decrease)</b>	<b>2,395,921</b>	<b>1,931,428</b>	<b>4,327,349</b>
Beginning Fund Balance	(1,445,505)	6,672,112	5,226,607
<b>FD 01 Ending Fund Balance</b>	<b>950,416</b>	<b>8,603,540</b>	<b>9,553,956</b>
<b>FD 17 Special Reserve</b>	<b>4,155,819</b>		
Reserve Percentage	4.55%		

### Cash Flow

Per the enclosed cash flow schedule, the District is anticipating the need to borrow \$16 million from its other Funds until the District receives its property taxes in January. This is needed to maintain positive monthly cash balances during the fiscal year. Cash will be closely monitored to ensure the District is liquid in order to satisfy its obligations.

### Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2026	Est. Current Year Activity	Fund Balance June 30, 2027
01 General Fund	\$5,226,607	\$4,327,349	\$9,553,956
13 Cafeteria	\$3,507,490	\$33,507	\$3,540,997
17 Special Reserve Fund	\$4,005,819	\$150,000	\$4,155,819
21 Building Funds	\$19,800,479	(\$3,865,880)	\$15,934,599
25 Capital Facilities Fund	\$3,050,705	(\$50,918)	\$2,999,787
40 Special Reserve for Capital Outlay	\$587,257	(\$75,000)	\$512,257

### Multivear Projection

#### **General Planning Factors:**

Illustrated below are the latest primary funding factors relating to the May Revise.

<i>Planning Factor</i>	2025-26	2026-27	2027-28	2028-29
<b>Dept of Finance Statutory COLA</b>	2.30%	2.87%	3.30%	3.09%
<b>LCFF COLA</b>	2.30%	4.31%	3.30%	3.09%
<b>California Consumer Price Index</b>	3.25%	3.76%	3.18%	2.76%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	26.81%	26.40%	26.80%	25.90%
<b>SUI Employer Rates</b>	0.05%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$190	\$190	\$190	\$190
<b>Lottery – Prop. 20 per ADA</b>	\$82	\$82	\$82	\$82
<b>Universal TK/ADA Add-On</b>	\$5,545	\$5,704	\$5,892	\$6,074
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$39.09	\$40.41	\$41.74	\$43.03
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$76.48	\$79.27	\$81.89	\$84.42
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$20.52	\$21.31	\$22.01	\$22.69
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$58.21	\$60.48	\$62.48	\$64.41
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

#### **Revenue Assumptions:**

Per enrollment trends, the District anticipates growth in its enrollment for 2026-27 and then a slight decline in 2027-28, 2028-29. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Entitlement as noted above. Unrestricted local revenue is estimated to remain relatively constant for the

subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs.

***Expenditure Assumptions:***

Certificated and classified step and column costs are expected to increase by 1.5% each year. Unrestricted certificated salaries could include a reduction of 4 certificated positions due to expected declines in enrollment but was not included in the 2027-28 projected budget. Health & Welfare costs are expected to increase by 4% each year. Restored the furlough days negotiated for 2026-27 and rolled back the reduction in employer-paid health benefit contributions, returning the employer share for dental, vision, and life insurance from 80% to 90% for all affected bargaining groups in 2027-28.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease compared to 2025-26 for 2026-27 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to increase for 2026-27 due to program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase for 2027-28, and 2028-29 due to expected budget increases due to step and additional pension costs for restricted programs that receive support from the unrestricted General Fund.

***Estimated Ending Fund Balances:***

During 2027-28, the District estimates that the Unrestricted General Fund is projected to have a surplus of \$1.8 million resulting in an ending Unrestricted General Fund balance of approximately \$2.8 million.

During 2028-29, the District estimates that the Unrestricted General Fund is projected have a surplus of \$1.9 million resulting in an ending General Fund balance of \$4.8 million.

<b>2026-27 Budget Adoption Multi-Year Projection (Unrestricted General Fund)</b>			
<b>Description</b>	<b>2026-27 Budget</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Total Revenues	90,238,355	93,105,785	95,692,774
Total Expenditures	65,231,133	67,509,590	68,955,711
Excess/(Deficiency)	25,007,222	25,596,195	26,737,063
Transfer to RRMA & SpEd	(22,611,301)	(23,708,095)	(24,764,068)
<b>Surplus/(Deficit) (Total Rev - Total Exp)</b>	<b>2,395,921</b>	<b>1,888,100</b>	<b>1,972,995</b>
Add: Beginning Fund Balance	(1,445,505)	950,416	2,838,516
<b>FD 01 Unrestricted Ending Fund Balance</b>	<b>950,416</b>	<b>2,838,516</b>	<b>4,811,511</b>
<b>Special Reserve - Fund 17</b>	<b>4,155,819</b>	<b>4,255,819</b>	<b>4,355,819</b>
AB 1200 Reserve Percentage	4.55%	6.07%	7.68%

***Conclusion:***

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.



District: Cotati-Rohnert Park USD  
 CDS #: 49 73882

**2026-27 Adopted Budget  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

<b>Combined Assigned and Unassigned/Unappropriated Fund Balances</b>			
Form	Fund	2026-26 Budget	Objects 9780/9789/9790
01	General Fund	\$950,416.39	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,155,818.84	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$5,106,235.23	
Reserve Standard Percentage Level as defined by Criteria and Standards		3%	Form 01CS Line 10B-4
Less District's Reserve Standard as defined by Criteria and Standards		\$3,346,265.52	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$1,759,969.71	

<b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2026-27 Budget	Description of Need
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,759,969.71	Future deficit spending
Total of Substantiated Needs		\$1,759,969.71	

**Remaining Unsubstantiated Balance                      \$0.00**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

District: Cotati-Rohnert Park USD  
 CDS #: 49 73882

**2026-27 Adopted Budget  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

<b>Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of State Minimum Reserve Standard Amount</b>			
<b>Form</b>	<b>Fund</b>	<b>2026-27 Budget</b>	<b>Description of Need</b>
21	Building Fund	\$15,934,599.00	2026-27 Deferred Maintenance Projects, TK & Admin Building Project at Hahn, TK Building at Monte Vista, District Tech needs
Equals =	Total of Assigned & Unassigned Fund Balances in Fund 21	<u>\$15,934,599.00</u>	
25	Capital Facilities Fund	\$2,999,787.00	Future TK facility needs
Equals =	Total of Assigned & Unassigned Fund Balances in Fund 25	<u>\$2,999,787.00</u>	
40	Spec Reserve for Capital Facilities	\$512,257.00	2026-26 Deferred Maintenance Projects
Equals =	Total of Assigned & Unassigned Fund Balances in Fund 21	<u>\$512,257.00</u>	

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

SECTION II.  
CERTIFICATIONS

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: Cotati-Rohnert Park Unified School Dist.

Date: June 5, 2026

Adoption Date: June, 23, 2026

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Public Hearing:

Place: Rancho Cotate High School

Date: June 9, 2026

Time: 5:50 PM

Contact person for additional information on the budget reports:

Name: John Bartolome

Title: Chief Financial Officer

Telephone: 707-792-4705

E-mail: john\_bartolome@crpusd.org

Criteria and Standards Review Summary

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

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

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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Adoption date of the LCAP or an update to the LCAP:		X
				06/23/2026
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

## Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

### To the County Superintendent of Schools:

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

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

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

RESIG

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

### Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/23/2026 Date of Meeting (Format: MM/DD/YYYY)
_____ Printed Name	_____ Title

### For additional information on this certification, please contact:

John Bartolome Name	Chief Financial Officer Title
john_bartolome@crpusd.org Email	707-792-4705 Telephone

SECTION III.

GENERAL FUND – FORM 01

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	78,824,466.00	1,607,405.00	80,431,871.00	83,961,195.00	1,511,825.00	85,473,020.00	6.3%
2) Federal Revenue		8100-8299	0.00	3,396,137.13	3,396,137.13	0.00	3,080,242.00	3,080,242.00	-9.3%
3) Other State Revenue		8300-8599	2,396,027.00	12,525,590.00	14,921,617.00	2,555,490.00	14,442,110.00	16,997,600.00	13.9%
4) Other Local Revenue		8600-8799	3,889,841.00	6,545,908.49	10,435,749.49	3,721,670.00	7,157,549.00	10,879,219.00	4.2%
5) TOTAL, REVENUES			85,110,334.00	24,075,040.62	109,185,374.62	90,238,355.00	26,191,726.00	116,430,081.00	6.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,243,148.43	12,572,253.94	41,815,402.37	28,159,484.00	12,014,672.00	40,174,156.00	-3.9%
2) Classified Salaries		2000-2999	7,859,577.49	8,267,443.36	16,127,020.85	7,678,033.00	8,147,936.00	15,825,969.00	-1.9%
3) Employee Benefits		3000-3999	20,015,401.33	14,109,275.52	34,124,676.85	20,018,740.00	14,478,117.00	34,496,857.00	1.1%
4) Books and Supplies		4000-4999	736,126.23	3,365,214.18	4,101,340.41	700,905.00	1,795,247.00	2,496,152.00	-39.1%
5) Services and Other Operating Expenditures		5000-5999	8,809,555.16	12,953,382.39	21,762,937.55	9,219,801.00	10,904,849.00	20,124,650.00	-7.5%
6) Capital Outlay		6000-6999	0.00	216,370.00	216,370.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	153,953.00	173,953.00	15,000.00	154,000.00	169,000.00	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(455,846.00)	455,846.00	0.00	(560,830.00)	451,778.00	(109,052.00)	New
9) TOTAL, EXPENDITURES			66,227,962.64	52,093,738.39	118,321,701.03	65,231,133.00	47,946,599.00	113,177,732.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,882,371.36	(28,018,697.77)	(9,136,326.41)	25,007,222.00	(21,754,873.00)	3,252,349.00	-135.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,075,000.00	1,075,000.00	0.00	1,075,000.00	1,075,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,746,022.00)	23,746,022.00	0.00	(22,611,301.00)	22,611,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,746,022.00)	24,821,022.00	1,075,000.00	(22,611,301.00)	23,686,301.00	1,075,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,863,650.64)	(3,197,675.77)	(8,061,326.41)	2,395,921.00	1,931,428.00	4,327,349.00	-153.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)			3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%
2) Ending Balance, June 30 (E + F1e)			(1,445,504.61)	6,672,111.92	5,226,607.31	950,416.39	8,603,539.92	9,553,956.31	82.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,672,111.92	6,672,111.92	0.00	8,666,353.92	8,666,353.92	29.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,450,504.61)	0.00	(1,450,504.61)	950,416.39	(62,814.00)	887,602.39	-161.2%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	30,274,396.09	(15,320,080.42)	14,954,315.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,977.00)	0.00	(23,977.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	926.88	0.00	926.88				
4) Due from Grantor Government		9290	0.00	149,744.55	149,744.55				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			30,263,836.97	(15,170,335.87)	15,093,501.10				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,149,139.81	0.00	1,149,139.81				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,149,139.81	0.00	1,149,139.81				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			29,114,697.16	(15,170,335.87)	13,944,361.29				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	34,968,886.00	0.00	34,968,886.00	48,620,958.00	0.00	48,620,958.00	39.0%
Education Protection Account State Aid - Current Year		8012	7,246,383.00	0.00	7,246,383.00	1,217,710.00	0.00	1,217,710.00	-83.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	156,871.00	0.00	156,871.00	156,871.00	0.00	156,871.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,640,441.00	0.00	29,640,441.00	29,640,441.00	0.00	29,640,441.00	0.0%
Unsecured Roll Taxes		8042	1,150,632.00	0.00	1,150,632.00	707,867.00	0.00	707,867.00	-38.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,150,300.00	0.00	1,150,300.00	1,313,656.00	0.00	1,313,656.00	14.2%
Education Revenue Augmentation Fund (ERAF)		8045	4,095,940.00	0.00	4,095,940.00	4,334,891.00	0.00	4,334,891.00	5.8%

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	2,979,394.00	0.00	2,979,394.00	522,000.00	0.00	522,000.00	-82.5%
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			81,388,847.00	0.00	81,388,847.00	86,514,394.00	0.00	86,514,394.00	6.3%
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	(2,564,381.00)	0.00	(2,564,381.00)	(2,553,199.00)	0.00	(2,553,199.00)	-0.4%
Property Taxes Transfers		8097	0.00	1,607,405.00	1,607,405.00	0.00	1,511,825.00	1,511,825.00	-5.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,824,466.00	1,607,405.00	80,431,871.00	83,961,195.00	1,511,825.00	85,473,020.00	6.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,691,221.00	1,691,221.00	0.00	1,705,819.00	1,705,819.00	0.9%
Special Education Discretionary Grants		8182	0.00	131,252.00	131,252.00	0.00	133,861.00	133,861.00	2.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,064,303.61	1,064,303.61		791,486.00	791,486.00	-25.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		144,012.00	144,012.00		143,732.00	143,732.00	-0.2%
Title III, Immigrant Student Program	4201	8290		69,504.00	69,504.00		30,504.00	30,504.00	-56.1%
Title III, English Learner Program	4203	8290		168,768.00	168,768.00		170,933.00	170,933.00	1.3%
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		83,744.52	83,744.52		60,575.00	60,575.00	-27.7%
Career and Technical Education	3500-3599	8290		43,332.00	43,332.00		43,332.00	43,332.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,396,137.13	3,396,137.13	0.00	3,080,242.00	3,080,242.00	-9.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	307,242.00	0.00	307,242.00	316,060.00	0.00	316,060.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	1,190,782.00	471,826.00	1,662,608.00	1,235,000.00	510,000.00	1,745,000.00	5.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,496,569.00	2,496,569.00		2,768,671.00	2,768,671.00	10.9%
After School Education and Safety (ASES)	6010	8590		864,801.00	864,801.00		864,801.00	864,801.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		319,767.00	319,767.00		241,264.00	241,264.00	-24.6%
Arts and Music in Schools (Prop 28)	6770	8590		1,057,843.00	1,057,843.00		1,057,091.00	1,057,091.00	-0.1%
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	898,003.00	7,314,784.00	8,212,787.00	1,004,430.00	9,000,283.00	10,004,713.00	21.8%
<b>TOTAL, OTHER STATE REVENUE</b>			2,396,027.00	12,525,590.00	14,921,617.00	2,555,490.00	14,442,110.00	16,997,600.00	13.9%

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)	
<b>OTHER LOCAL REVENUE</b>									
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	1,345,000.00	0.00	1,345,000.00	1,350,429.00	0.00	1,350,429.00	0.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	103,365.00	0.00	103,365.00	101,460.00	0.00	101,460.00	-1.8%
Interest		8660	397,302.00	0.00	397,302.00	300,000.00	0.00	300,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	40,000.00	77,889.00	117,889.00	40,000.00	24,000.00	64,000.00	-45.7%
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	2,004,174.00	2,724,687.49	4,728,861.49	1,929,781.00	1,402,981.00	3,332,762.00	-29.5%

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		3,743,332.00	3,743,332.00		5,730,568.00	5,730,568.00	53.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,889,841.00</b>	<b>6,545,908.49</b>	<b>10,435,749.49</b>	<b>3,721,670.00</b>	<b>7,157,549.00</b>	<b>10,879,219.00</b>	<b>4.2%</b>
<b>TOTAL, REVENUES</b>			<b>85,110,334.00</b>	<b>24,075,040.62</b>	<b>109,185,374.62</b>	<b>90,238,355.00</b>	<b>26,191,726.00</b>	<b>116,430,081.00</b>	<b>6.6%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	23,012,815.43	7,454,942.03	30,467,757.46	22,148,750.00	7,093,736.00	29,242,486.00	-4.0%
Certificated Pupil Support Salaries		1200	2,222,443.00	1,258,109.00	3,480,552.00	2,148,812.00	1,394,845.00	3,543,657.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,885,261.00	1,773,125.91	5,658,386.91	3,744,121.00	1,551,557.00	5,295,678.00	-6.4%
Other Certificated Salaries		1900	122,629.00	2,086,077.00	2,208,706.00	117,801.00	1,974,534.00	2,092,335.00	-5.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,243,148.43</b>	<b>12,572,253.94</b>	<b>41,815,402.37</b>	<b>28,159,484.00</b>	<b>12,014,672.00</b>	<b>40,174,156.00</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	757,830.05	4,679,632.15	5,437,462.20	841,670.00	4,994,495.00	5,836,165.00	7.3%
Classified Support Salaries		2200	2,483,258.00	1,321,814.00	3,805,072.00	2,451,646.00	1,363,285.00	3,814,931.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	825,072.00	1,222,056.00	2,047,128.00	790,765.00	1,089,401.00	1,880,166.00	-8.2%
Clerical, Technical and Office Salaries		2400	2,842,402.44	776,151.94	3,618,554.38	2,674,991.00	628,170.00	3,303,161.00	-8.7%
Other Classified Salaries		2900	951,015.00	267,789.27	1,218,804.27	918,961.00	72,585.00	991,546.00	-18.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,859,577.49</b>	<b>8,267,443.36</b>	<b>16,127,020.85</b>	<b>7,678,033.00</b>	<b>8,147,936.00</b>	<b>15,825,969.00</b>	<b>-1.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,472,730.62	5,510,703.07	10,983,433.69	5,330,619.00	5,522,792.00	10,853,411.00	-1.2%
PERS		3201-3202	1,904,590.95	2,043,983.55	3,948,574.50	1,939,188.00	2,089,667.00	4,028,855.00	2.0%
OASDI/Medicare/Alternative		3301-3302	1,001,665.57	806,186.30	1,807,851.87	971,817.00	788,384.00	1,760,201.00	-2.6%
Health and Welfare Benefits		3401-3402	10,185,141.17	5,403,645.53	15,588,786.70	10,487,119.00	5,745,925.00	16,233,044.00	4.1%
Unemployment Insurance		3501-3502	17,869.22	10,208.01	28,077.23	17,140.00	9,689.00	26,829.00	-4.4%
Workers' Compensation		3601-3602	596,115.80	334,549.06	930,664.86	574,795.00	321,660.00	896,455.00	-3.7%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
OPEB, Allocated		3701-3702	837,288.00	0.00	837,288.00	698,062.00	0.00	698,062.00	-16.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			20,015,401.33	14,109,275.52	34,124,676.85	20,018,740.00	14,478,117.00	34,496,857.00	1.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	241,809.26	241,809.26	0.00	238,233.00	238,233.00	-1.5%
Books and Other Reference Materials		4200	3,776.00	29,185.75	32,961.75	3,800.00	15,467.00	19,267.00	-41.5%
Materials and Supplies		4300	693,296.94	2,971,805.10	3,665,102.04	665,300.00	1,502,142.00	2,167,442.00	-40.9%
Noncapitalized Equipment		4400	39,053.29	122,414.07	161,467.36	31,805.00	39,405.00	71,210.00	-55.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			736,126.23	3,365,214.18	4,101,340.41	700,905.00	1,795,247.00	2,496,152.00	-39.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,400.00	7,309,902.00	7,314,302.00	4,400.00	7,238,059.00	7,242,459.00	-1.0%
Travel and Conferences		5200	123,849.56	151,478.29	275,327.85	103,366.00	80,754.00	184,120.00	-33.1%
Dues and Memberships		5300	57,820.31	4,182.00	62,002.31	59,614.00	4,190.00	63,804.00	2.9%
Insurance		5400 - 5499	1,153,099.00	7,000.00	1,160,099.00	1,234,236.00	10,000.00	1,244,236.00	7.3%
Operations and Housekeeping Services		5500	2,648,980.00	26,000.00	2,674,980.00	2,678,081.00	26,000.00	2,704,081.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,124.90	641,037.00	809,161.90	172,739.00	610,288.00	783,027.00	-3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,175.00)	0.00	(16,175.00)	(15,000.00)	0.00	(15,000.00)	-7.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,394,095.27	4,803,688.38	9,197,783.65	4,682,344.00	2,926,068.00	7,608,412.00	-17.3%
Communications		5900	275,361.12	10,094.72	285,455.84	300,021.00	9,490.00	309,511.00	8.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			8,809,555.16	12,953,382.39	21,762,937.55	9,219,801.00	10,904,849.00	20,124,650.00	-7.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	3,841.00	3,841.00	0.00	0.00	0.00	-100.0%
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	212,529.00	212,529.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			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, CAPITAL OUTLAY			0.00	216,370.00	216,370.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	20,000.00	0.00	20,000.00	15,000.00	0.00	15,000.00	-25.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	153,953.00	153,953.00	0.00	154,000.00	154,000.00	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)			20,000.00	153,953.00	173,953.00	15,000.00	154,000.00	169,000.00	-2.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(455,846.00)	455,846.00	0.00	(451,778.00)	451,778.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(109,052.00)	0.00	(109,052.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(455,846.00)	455,846.00	0.00	(560,830.00)	451,778.00	(109,052.00)	New
TOTAL, EXPENDITURES			66,227,962.64	52,093,738.39	118,321,701.03	65,231,133.00	47,946,599.00	113,177,732.00	-4.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	0.00	1,075,000.00	1,075,000.00	0.00	1,075,000.00	1,075,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,075,000.00	1,075,000.00	0.00	1,075,000.00	1,075,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(23,746,022.00)	23,746,022.00	0.00	(22,611,301.00)	22,611,301.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,746,022.00)	23,746,022.00	0.00	(22,611,301.00)	22,611,301.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(23,746,022.00)	24,821,022.00	1,075,000.00	(22,611,301.00)	23,686,301.00	1,075,000.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	78,824,466.00	1,607,405.00	80,431,871.00	83,961,195.00	1,511,825.00	85,473,020.00	6.3%
2) Federal Revenue		8100-8299	0.00	3,396,137.13	3,396,137.13	0.00	3,080,242.00	3,080,242.00	-9.3%
3) Other State Revenue		8300-8599	2,396,027.00	12,525,590.00	14,921,617.00	2,555,490.00	14,442,110.00	16,997,600.00	13.9%
4) Other Local Revenue		8600-8799	3,889,841.00	6,545,908.49	10,435,749.49	3,721,670.00	7,157,549.00	10,879,219.00	4.2%
5) TOTAL, REVENUES			85,110,334.00	24,075,040.62	109,185,374.62	90,238,355.00	26,191,726.00	116,430,081.00	6.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		37,858,831.59	34,544,603.76	72,403,435.35	37,136,362.00	32,121,874.00	69,258,236.00	-4.3%
2) Instruction - Related Services	2000-2999		8,108,768.71	4,952,737.21	13,061,505.92	7,952,257.00	3,996,168.00	11,948,425.00	-8.5%
3) Pupil Services	3000-3999		7,474,056.34	8,165,143.28	15,639,199.62	7,657,363.00	8,004,436.00	15,661,799.00	0.1%
4) Ancillary Services	4000-4999		589,844.00	169,524.87	759,368.87	587,980.00	5,146.00	593,126.00	-21.9%
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		5,623,720.00	525,339.00	6,149,059.00	5,327,930.00	499,982.00	5,827,912.00	-5.2%
8) Plant Services	8000-8999		6,552,742.00	3,582,437.27	10,135,179.27	6,554,241.00	3,164,993.00	9,719,234.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	20,000.00	153,953.00	173,953.00	15,000.00	154,000.00	169,000.00	-2.8%
10) TOTAL, EXPENDITURES			66,227,962.64	52,093,738.39	118,321,701.03	65,231,133.00	47,946,599.00	113,177,732.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,882,371.36	(28,018,697.77)	(9,136,326.41)	25,007,222.00	(21,754,873.00)	3,252,349.00	-135.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,075,000.00	1,075,000.00	0.00	1,075,000.00	1,075,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,746,022.00)	23,746,022.00	0.00	(22,611,301.00)	22,611,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,746,022.00)	24,821,022.00	1,075,000.00	(22,611,301.00)	23,686,301.00	1,075,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,863,650.64)	(3,197,675.77)	(8,061,326.41)	2,395,921.00	1,931,428.00	4,327,349.00	-153.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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)			3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,418,146.03	9,869,787.69	13,287,933.72	(1,445,504.61)	6,672,111.92	5,226,607.31	-60.7%
2) Ending Balance, June 30 (E + F1e)			(1,445,504.61)	6,672,111.92	5,226,607.31	950,416.39	8,603,539.92	9,553,956.31	82.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,672,111.92	6,672,111.92	0.00	8,666,353.92	8,666,353.92	29.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,450,504.61)	0.00	(1,450,504.61)	950,416.39	(62,814.00)	887,602.39	-161.2%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,120,419.79	1,408,767.79
6019	Student Support and Professional Development Discretionary Block Grant	860,530.00	3,113,102.00
6300	Lottery: Instructional Materials	282,450.84	357,387.84
6332	CA Community Schools Partnership Act - Implementation Grant	93,885.84	148,743.84
6383	Golden State Pathways Program	200,583.96	85,659.96
6387	Career Technical Education Incentive Grant Program	242,344.00	325,489.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	59,219.91	59,219.91
7311	Classified School Employee Professional Development Block Grant	21,822.26	21,822.26
7339	Dual Enrollment Opportunities	100,000.00	100,000.00
7399	LCFF Equity Multiplier	154,532.00	50,000.00
7412	A-G Access/Success Grant	.84	.84
7435	Learning Recovery Emergency Block Grant	.73	.73
7810	Other Restricted State	105,645.50	105,645.50
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	562,758.42	621,555.42
9010	Other Restricted Local	2,867,917.83	2,268,958.83
Total, Restricted Balance		6,672,111.92	8,666,353.92

SECTION IV.

OTHER FUNDS

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	551,330.11	551,330.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			551,330.11	551,330.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			551,330.11	551,330.11	0.0%
2) Ending Balance, June 30 (E + F1e)			551,330.11	551,330.11	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	551,330.11	551,330.11	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%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	551,330.11		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			551,330.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			551,330.11		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	551,330.11	551,330.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			551,330.11	551,330.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			551,330.11	551,330.11	0.0%
2) Ending Balance, June 30 (E + F1e)			551,330.11	551,330.11	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	551,330.11	551,330.11	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
8210	Student Activity Funds	551,330.11	551,330.11
Total, Restricted Balance		551,330.11	551,330.11

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	348,816.00	277,944.00	-20.3%
3) Other State Revenue		8300-8599	637,006.00	583,128.00	-8.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			985,822.00	861,072.00	-12.7%
<b>B. EXPENDITURES</b>					
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	985,822.00	861,072.00	-12.7%
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			985,822.00	861,072.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,361.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(136.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,225.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	235,858.00		
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			235,858.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(206,632.96)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	348,816.00	277,944.00	-20.3%
TOTAL, FEDERAL REVENUE			348,816.00	277,944.00	-20.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	618,963.00	565,085.00	-8.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,043.00	18,043.00	0.0%
TOTAL, OTHER STATE REVENUE			637,006.00	583,128.00	-8.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			985,822.00	861,072.00	-12.7%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	985,822.00	861,072.00	-12.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			985,822.00	861,072.00	-12.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			985,822.00	861,072.00	-12.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	348,816.00	277,944.00	-20.3%
3) Other State Revenue		8300-8599	637,006.00	583,128.00	-8.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			985,822.00	861,072.00	-12.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		985,822.00	861,072.00	-12.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			985,822.00	861,072.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,730,000.00	1,730,000.00	0.0%
3) Other State Revenue		8300-8599	1,856,771.00	1,856,711.00	0.0%
4) Other Local Revenue		8600-8799	300,200.46	270,000.00	-10.1%
5) TOTAL, REVENUES			3,886,971.46	3,856,711.00	-0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,118,039.00	1,189,182.00	6.4%
3) Employee Benefits		3000-3999	432,931.00	525,120.00	21.3%
4) Books and Supplies		4000-4999	40,500.00	40,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,039,483.00	1,959,350.00	-3.9%
6) Capital Outlay		6000-6999	25,842.00	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	109,052.00	New
9) TOTAL, EXPENDITURES			3,656,795.00	3,823,204.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			230,176.46	33,507.00	-85.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,176.46	33,507.00	-85.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,277,313.91	3,507,490.37	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,313.91	3,507,490.37	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,313.91	3,507,490.37	7.0%
2) Ending Balance, June 30 (E + F1e)			3,507,490.37	3,540,997.37	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,474,443.90	3,540,997.37	1.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,515,522.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,846.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,544,722.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	62,046.36		
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			62,046.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,482,676.49		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,730,000.00	1,730,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,730,000.00	1,730,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,856,771.00	1,856,711.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,856,771.00	1,856,711.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(220.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,420.00	60,000.00	-33.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	210,000.00	210,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.46	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			300,200.46	270,000.00	-10.1%
TOTAL, REVENUES			3,886,971.46	3,856,711.00	-0.8%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	969,485.00	1,034,779.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	87,898.00	90,502.00	3.0%
Clerical, Technical and Office Salaries		2400	60,656.00	63,901.00	5.3%
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			1,118,039.00	1,189,182.00	6.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	181,992.00	235,975.00	29.7%
OASDI/Medicare/Alternative		3301-3302	84,063.00	89,878.00	6.9%
Health and Welfare Benefits		3401-3402	148,373.00	179,643.00	21.1%
Unemployment Insurance		3501-3502	551.00	588.00	6.7%
Workers' Compensation		3601-3602	17,952.00	19,036.00	6.0%
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			432,931.00	525,120.00	21.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,000.00	40,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	500.00	500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,500.00	40,500.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,856,477.00	1,850,000.00	-0.3%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,650.00	1,650.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,000.00	48,000.00	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	131,256.00	57,000.00	-56.6%
Communications		5900	600.00	1,200.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,039,483.00	1,959,350.00	-3.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,842.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,842.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	109,052.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	109,052.00	New
TOTAL, EXPENDITURES			3,656,795.00	3,823,204.00	4.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,730,000.00	1,730,000.00	0.0%
3) Other State Revenue		8300-8599	1,856,771.00	1,856,711.00	0.0%
4) Other Local Revenue		8600-8799	300,200.46	270,000.00	-10.1%
5) TOTAL, REVENUES			3,886,971.46	3,856,711.00	-0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,655,145.00	3,712,502.00	1.6%
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	109,052.00	New
8) Plant Services	8000-8999		1,650.00	1,650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,656,795.00	3,823,204.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			230,176.46	33,507.00	-85.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,176.46	33,507.00	-85.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,277,313.91	3,507,490.37	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,313.91	3,507,490.37	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,313.91	3,507,490.37	7.0%
2) Ending Balance, June 30 (E + F1e)			3,507,490.37	3,540,997.37	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,474,443.90	3,540,997.37	1.9%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,426,612.51	3,493,165.98
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	47,831.13	47,831.13
7033	Child Nutrition: School Food Best Practices Apportionment	.26	.26
Total, Restricted Balance		3,474,443.90	3,540,997.37

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150,000.00	150,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,000.00	150,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,855,818.84	4,005,818.84	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,855,818.84	4,005,818.84	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,855,818.84	4,005,818.84	3.9%
2) Ending Balance, June 30 (E + F1e)			4,005,818.84	4,155,818.84	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	4,155,818.84	New
Unassigned/Unappropriated Amount		9790	4,005,818.84	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,980,996.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,792.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,975,204.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,975,204.60		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150,000.00	150,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,000.00	150,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,855,818.84	4,005,818.84	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,855,818.84	4,005,818.84	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,855,818.84	4,005,818.84	3.9%
2) Ending Balance, June 30 (E + F1e)			4,005,818.84	4,155,818.84	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,155,818.84	New
Unassigned/Unappropriated Amount		9790	4,005,818.84	0.00	-100.0%

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
<b>A. REVENUES</b>					
1) LCFE 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	661,726.00	0.00	-100.0%
5) TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,587.00	100,427.00	7.3%
3) Employee Benefits		3000-3999	45,485.00	47,728.00	4.9%
4) Books and Supplies		4000-4999	1,580,712.00	1,561,927.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	1,770,273.00	1,685,353.00	-4.8%
6) Capital Outlay		6000-6999	543,749.00	470,445.00	-13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,033,806.00	3,865,880.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,372,080.00)	(3,865,880.00)	14.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	10,375.00	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			10,375.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,361,705.00)	(3,865,880.00)	15.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,162,183.72	19,800,478.72	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,162,183.72	19,800,478.72	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,162,183.72	19,800,478.72	-14.5%
2) Ending Balance, June 30 (E + F1e)			19,800,478.72	15,934,598.72	-19.5%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	15,934,598.72	New
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	19,800,478.72	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,249,119.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,829.00)		
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	564,502.60		
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			21,777,792.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,567.00		
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			20,567.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,757,225.81		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	661,726.00	0.00	-100.0%
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			661,726.00	0.00	-100.0%
TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					

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	93,587.00	100,427.00	7.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			93,587.00	100,427.00	7.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,247.00	24,533.00	5.5%
OASDI/Medicare/Alternative		3301-3302	6,775.00	7,447.00	9.9%
Health and Welfare Benefits		3401-3402	13,921.00	14,092.00	1.2%
Unemployment Insurance		3501-3502	45.00	49.00	8.9%
Workers' Compensation		3601-3602	1,497.00	1,607.00	7.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			45,485.00	47,728.00	4.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,419.00	49,634.00	-27.5%
Noncapitalized Equipment		4400	1,512,293.00	1,512,293.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,580,712.00	1,561,927.00	-1.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,090,785.00	1,030,865.00	-5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	679,488.00	654,488.00	-3.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,770,273.00	1,685,353.00	-4.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,031.00	459,727.00	-13.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,718.00	10,718.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			543,749.00	470,445.00	-13.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,033,806.00	3,865,880.00	-4.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	10,375.00	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			10,375.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			10,375.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	661,726.00	0.00	-100.0%
5) TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,033,806.00	3,865,880.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,033,806.00	3,865,880.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,372,080.00)	(3,865,880.00)	14.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	10,375.00	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			10,375.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,361,705.00)	(3,865,880.00)	15.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,162,183.72	19,800,478.72	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,162,183.72	19,800,478.72	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,162,183.72	19,800,478.72	-14.5%
2) Ending Balance, June 30 (E + F1e)			19,800,478.72	15,934,598.72	-19.5%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	15,934,598.72	New
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	19,800,478.72	0.00	-100.0%

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
<b>A. REVENUES</b>					
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	661,726.00	0.00	-100.0%
5) TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,587.00	100,427.00	7.3%
3) Employee Benefits		3000-3999	45,485.00	47,728.00	4.9%
4) Books and Supplies		4000-4999	1,580,712.00	1,561,927.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	1,770,273.00	1,685,353.00	-4.8%
6) Capital Outlay		6000-6999	543,749.00	470,445.00	-13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,033,806.00	3,865,880.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,372,080.00)	(3,865,880.00)	14.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	10,375.00	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			10,375.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,361,705.00)	(3,865,880.00)	15.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,162,183.72	19,800,478.72	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,162,183.72	19,800,478.72	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,162,183.72	19,800,478.72	-14.5%
2) Ending Balance, June 30 (E + F1e)			19,800,478.72	15,934,598.72	-19.5%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	15,934,598.72	New
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	19,800,478.72	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,249,119.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,829.00)		
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	564,502.60		
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			21,777,792.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,567.00		
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			20,567.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,757,225.81		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	661,726.00	0.00	-100.0%
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			661,726.00	0.00	-100.0%
TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					

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	93,587.00	100,427.00	7.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			93,587.00	100,427.00	7.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,247.00	24,533.00	5.5%
OASDI/Medicare/Alternative		3301-3302	6,775.00	7,447.00	9.9%
Health and Welfare Benefits		3401-3402	13,921.00	14,092.00	1.2%
Unemployment Insurance		3501-3502	45.00	49.00	8.9%
Workers' Compensation		3601-3602	1,497.00	1,607.00	7.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			45,485.00	47,728.00	4.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,419.00	49,634.00	-27.5%
Noncapitalized Equipment		4400	1,512,293.00	1,512,293.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,580,712.00	1,561,927.00	-1.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,090,785.00	1,030,865.00	-5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	679,488.00	654,488.00	-3.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,770,273.00	1,685,353.00	-4.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,031.00	459,727.00	-13.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,718.00	10,718.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			543,749.00	470,445.00	-13.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,033,806.00	3,865,880.00	-4.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	10,375.00	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			10,375.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			10,375.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	661,726.00	0.00	-100.0%
5) TOTAL, REVENUES			661,726.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,033,806.00	3,865,880.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,033,806.00	3,865,880.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,372,080.00)	(3,865,880.00)	14.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	10,375.00	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			10,375.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,361,705.00)	(3,865,880.00)	15.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,162,183.72	19,800,478.72	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,162,183.72	19,800,478.72	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,162,183.72	19,800,478.72	-14.5%
2) Ending Balance, June 30 (E + F1e)			19,800,478.72	15,934,598.72	-19.5%
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	15,934,598.72	New
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	19,800,478.72	0.00	-100.0%

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
<b>A. REVENUES</b>					
1) LCFE 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	460,966.00	0.00	-100.0%
5) TOTAL, REVENUES			460,966.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	51,827.00	50,918.00	-1.8%
6) Capital Outlay		6000-6999	2,895,554.00	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			2,947,381.00	50,918.00	-98.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,486,415.00)	(50,918.00)	-98.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,486,415.00)	(50,918.00)	-98.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,119.99	3,050,704.99	-44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,119.99	3,050,704.99	-44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,119.99	3,050,704.99	-44.9%
2) Ending Balance, June 30 (E + F1e)			3,050,704.99	2,999,786.99	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,050,704.99	2,999,786.99	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,610,074.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,340.00)		
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			5,601,734.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,601,734.48		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	157,302.00	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	303,664.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			460,966.00	0.00	-100.0%
TOTAL, REVENUES			460,966.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					

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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	19,417.00	19,418.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,175.00	15,000.00	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	16,235.00	16,500.00	1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,827.00	50,918.00	-1.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,895,554.00	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			2,895,554.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			2,947,381.00	50,918.00	-98.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	460,966.00	0.00	-100.0%
5) TOTAL, REVENUES			460,966.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		32,410.00	31,500.00	-2.8%
8) Plant Services	8000-8999		2,914,971.00	19,418.00	-99.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,947,381.00	50,918.00	-98.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,486,415.00)	(50,918.00)	-98.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,486,415.00)	(50,918.00)	-98.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,119.99	3,050,704.99	-44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,119.99	3,050,704.99	-44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,119.99	3,050,704.99	-44.9%
2) Ending Balance, June 30 (E + F1e)			3,050,704.99	2,999,786.99	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,050,704.99	2,999,786.99	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	3,050,704.99	2,999,786.99
Total, Restricted Balance		3,050,704.99	2,999,786.99

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	1,532,614.18	1,000,000.00	-34.8%
5) TOTAL, REVENUES			1,532,614.18	1,000,000.00	-34.8%
<b>B. EXPENDITURES</b>					
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	753,946.18	0.00	-100.0%
6) Capital Outlay		6000-6999	96,845.00	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			850,791.18	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			681,823.00	1,000,000.00	46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,075,000.00	1,075,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,075,000.00)	(1,075,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(393,177.00)	(75,000.00)	-80.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	980,434.00	587,257.00	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			980,434.00	587,257.00	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,434.00	587,257.00	-40.1%
2) Ending Balance, June 30 (E + F1e)			587,257.00	512,257.00	-12.8%
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	541,575.60	466,575.60	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	45,681.40	New
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	45,681.40	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	721,284.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,179.00)		
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			720,105.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			720,105.83		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	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	26,541.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	506,073.18	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,532,614.18	1,000,000.00	-34.8%
TOTAL, REVENUES			1,532,614.18	1,000,000.00	-34.8%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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	320,446.00	0.00	-100.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	433,500.18	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			753,946.18	0.00	-100.0%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	96,845.00	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			96,845.00	0.00	-100.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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			850,791.18	0.00	-100.0%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
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%
<b>INTERFUND TRANSFERS OUT</b>						
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	1,075,000.00	1,075,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				1,075,000.00	1,075,000.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,075,000.00)	(1,075,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,532,614.18	1,000,000.00	-34.8%
5) TOTAL, REVENUES			1,532,614.18	1,000,000.00	-34.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		850,791.18	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			850,791.18	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			681,823.00	1,000,000.00	46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,075,000.00	1,075,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,075,000.00)	(1,075,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(393,177.00)	(75,000.00)	-80.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	980,434.00	587,257.00	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			980,434.00	587,257.00	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,434.00	587,257.00	-40.1%
2) Ending Balance, June 30 (E + F1e)			587,257.00	512,257.00	-12.8%
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	541,575.60	466,575.60	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	45,681.40	New
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	45,681.40	0.00	-100.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	541,575.60	466,575.60
Total, Restricted Balance		541,575.60	466,575.60

SECTION V.  
OTHER FORMS

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	5,949.14	5,949.14	5,967.80	6,074.70	6,074.70	6,074.70
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,949.14	5,949.14	5,967.80	6,074.70	6,074.70	6,074.70
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	.64	.64	.64	.46	.46	.46
b. Special Education-Special Day Class	12.11	12.11	12.11	11.83	11.83	11.83
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.56	1.56	1.56	1.56	1.56	1.56
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.31	14.31	14.31	13.85	13.85	13.85
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,963.45	5,963.45	5,982.11	6,088.55	6,088.55	6,088.55
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Cotati-Rohnert Park Unified (73882)	v27.1b	CY					v27.1b	CY1					v27.1b	CY2																
LOCAL CONTROL FUNDING FORMULA	2026-27										2027-28										2028-29									
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation					Base Grant Proration					Unduplicated Pupil					COLA & Augmentation					Base Grant Proration					Unduplicated Pupil				
Calculation Factors	4.31%					0.00%					53.63%					3.09%					0.00%					52.89%				
	Current Year					Prior Year					Current Year					Prior Year					Current Year					Prior Year				
	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total					
Grades TK-3	1,851.35	\$ 10,698	\$ 1,113	\$ 1,267	\$ 24,211,674	1,851.35	\$ 11,051	\$ 1,149	\$ 1,289	\$ 24,972,505	1,836.04	\$ 11,392	\$ 1,185	\$ 1,330	\$ 25,534,534	1,291.00	\$ 11,218		1,185	16,012,363	1,255.77	\$ 11,565		1,223	16,059,221					
Grades 4-6	1,291.00	10,860		1,165	15,524,073	1,291.00	11,218		1,185	16,012,363	1,255.77	11,565		1,223	16,059,221	929.54	11,181		1,199	11,507,960	929.54	11,907		1,260	12,273,305					
Grades 7-8	929.54	11,181		1,199	11,507,960	929.54	11,550		1,220	11,870,358	932.16	11,907		1,260	12,273,305	2,016.66	12,958	337	1,426	29,687,296	2,016.66	13,386	348	1,451	30,622,699					
Grades 9-12	2,016.66	12,958	337	1,426	29,687,296	2,016.66	13,386	348	1,451	30,622,699	2,045.47	13,800	359	1,498	32,025,390	-	-	-	-	-	-	-	-	-	-					
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 70,351,069	\$ 2,740,168	\$ 7,839,766	\$ 80,931,003		\$ 72,672,905	\$ 2,828,998	\$ 7,976,022	\$ 83,477,925		\$ 74,765,863	\$ 2,910,031	\$ 8,216,556	\$ 85,892,450		\$ 70,351,069	\$ 2,740,168	\$ 7,839,766	\$ 80,931,003		\$ 72,672,905	\$ 2,828,998	\$ 7,976,022	\$ 83,477,925					
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>TOTAL BASE</b>	<b>6,088.55</b>	<b>\$ 70,351,069</b>	<b>\$ 2,740,168</b>	<b>\$ 7,839,766</b>	<b>\$ 80,931,003</b>	<b>6,088.55</b>	<b>\$ 72,672,905</b>	<b>\$ 2,828,998</b>	<b>\$ 7,976,022</b>	<b>\$ 83,477,925</b>	<b>6,069.44</b>	<b>\$ 74,765,863</b>	<b>\$ 2,910,031</b>	<b>\$ 8,216,556</b>	<b>\$ 85,892,450</b>	<b>6,088.55</b>	<b>\$ 70,351,069</b>	<b>\$ 2,740,168</b>	<b>\$ 7,839,766</b>	<b>\$ 80,931,003</b>	<b>6,088.55</b>	<b>\$ 72,672,905</b>	<b>\$ 2,828,998</b>	<b>\$ 7,976,022</b>	<b>\$ 83,477,925</b>					
<b>ADD ONS:</b>																														
Targeted Instructional Improvement Block Grant					\$ 502,003					\$ 502,003					\$ 502,003					\$ 502,003					\$ 502,003					
Home-to-School Transportation (COLA added commencing 2023-24)					788,469					814,488					839,656					788,469					814,488					839,656
Small School District Bus Replacement Program (COLA added commencing 2023-24)					-					-					-					-					-					-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	305.00	TK Add-on ra	\$ 5,704.00	1,739,720	TK ADA	305.00	TK Add-on rat	\$ 5,892.00	1,797,060	TK ADA	305.00	TK Add-on rat	\$ 6,074.00	1,852,570	TK ADA	305.00	TK Add-on rat	\$ 6,074.00	1,852,570	TK ADA	305.00	TK Add-on rat	\$ 6,074.00	1,852,570					
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>																														
<b>LCFF Entitlement Before Adjustments</b>																														
Miscellaneous Adjustments					\$ 83,961,195					\$ 86,591,476					\$ 89,086,679					\$ 83,961,195					\$ 86,591,476					\$ 89,086,679
<b>ADJUSTED LCFF ENTITLEMENT</b>																														
Local Revenue (including RDA)					(34,122,527)					(34,122,527)					(34,115,055)					(34,122,527)					(34,122,527)					(34,115,055)
<b>Gross State Aid</b>																														
Education Protection Account Entitlement					\$ 49,838,668					\$ 52,468,949					\$ 54,971,624					\$ 49,838,668					\$ 52,468,949					\$ 54,971,624
Education Protection Account Entitlement					(1,217,710)					(1,217,710)					(1,213,888)					(1,217,710)					(1,217,710)					(1,213,888)
<b>Net State Aid</b>																														
					\$ 48,620,958					\$ 51,251,239					\$ 53,757,736					\$ 48,620,958					\$ 51,251,239					\$ 53,757,736
<b>MINIMUM STATE AID CALCULATION</b>																														
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2026-27 ADA	N/A			12-13 Rate	2027-28 ADA	N/A			12-13 Rate	2028-29 ADA	N/A			12-13 Rate	2028-29 ADA	N/A			12-13 Rate	2028-29 ADA	N/A					
Less Current Year Property Taxes/In-Lieu			\$ 5,312.93	6,088.55	\$ 32,348,040			\$ 5,312.93	6,088.55	\$ 32,348,040			\$ 5,312.93	6,069.44	\$ 32,246,510			\$ 5,312.93	6,069.44	\$ 32,246,510			\$ 5,312.93	6,069.44	\$ 32,246,510					
Less Education Protection Account Entitlement					(34,122,527)					(34,122,527)					(34,115,055)					(34,122,527)					(34,115,055)					(34,115,055)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>																														
Categorical Minimum State Aid					\$ -					\$ -					\$ -					\$ -					\$ -					\$ -
Charter School Categorical Block Grant adjusted for ADA					5,870,127					5,870,127					5,870,127					5,870,127					5,870,127					5,870,127
<b>Minimum State Aid Guarantee Before Proration Factor</b>																														
Proration Factor					0.00%					0.00%					0.00%					0.00%					0.00%					0.00%
<b>Minimum State Aid Guarantee</b>																														
					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127
<b>State Aid Before Additional State Aid</b>																														
					\$ 48,620,958					\$ 51,251,239					\$ 53,757,736					\$ 48,620,958					\$ 51,251,239					\$ 53,757,736
<b>ADDITIONAL STATE AID</b>																														
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ -					\$ -					\$ -					\$ -					\$ -					\$ -
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>																														
Change Over Prior Year			6.32%	4,993,600			3.13%	2,630,281			2.88%	2,495,203			3.21%	456			3.13%	432			3.21%	456						
LCFF Entitlement Per ADA (excluding Categorical MSA)					13,790					14,222					14,678					13,790					14,222					14,678
Per-ADA Change Over Prior Year			4.22%	558			3.13%	432			3.21%	456			3.21%	456			3.13%	432			3.21%	456						
Basic Aid Status (school districts only)																														
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																														
State Aid			38.43%	Increase	2026-27			5.41%	Increase	2027-28			4.89%	Increase	2028-29			38.43%	Increase	2026-27			5.41%	Increase	2027-28					
Education Protection Account				13,496,820	\$ 48,620,958				2,630,281	\$ 51,251,239				2,506,497	\$ 53,757,736				13,496,820	\$ 48,620,958				2,630,281	\$ 51,251,239					
Property Taxes Net of In-Lieu Transfers			-6.87%	(2,518,531)	34,122,527			0.00%	-	34,122,527			-0.02%	(7,472)	34,115,055			-6.87%	(2,518,531)	34,122,527			0.00%	-	34,122,527					
Charter In-Lieu Taxes			0.00%	-	-			0.00%	-	-			0.00%	-	-			0.00%	-	-			0.00%	-	-					
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>																														
			13.90%	10,978,289	\$ 83,961,195			3.13%	2,630,281	\$ 86,591,476			2.89%	2,499,025	\$ 89,086,679			13.90%	10,978,289	\$ 83,961,195			3.13%	2,630,281	\$ 86,591,476					

LCFF CALCULATOR	
<input type="text" value="73882"/>	5 digit District code or 7 digit School code (from the CDS code)
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select YES or NO)
<input type="text" value="District"/>	Projection Type
<input type="text"/>	Projection Date

	CY 2026-27	CY1 2027-28	CY2 2028-29
<b>Cotati-Rohnert Park Unified (73882)</b>			
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>			
Supplemental Grant %	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	4.31%	3.30%	3.09%
Statutory COLA	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)	1.44%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)			
Local EPA Accrual	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Tr	0.00000000%		

<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>			
<b>ADA used for the Transitional Kindergarten Add-on ONLY:</b>			
G-10	<b>TK (Commencing in 2022-23)</b>	305.00	305.00
<b>ADA used for Base, Supplemental and Concentration Grant Calculations:</b>			
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.			
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)		
	<b>Grades TK-3</b>	1,846.05	1,827.73
	<b>Grades 4-6</b>	1,283.81	1,246.39
	<b>Grades 7-8</b>	919.79	920.20
	<b>Grades 9-12</b>	1,977.41	1,997.47
	TOTAL CURRENT YEAR ADA	6,027.06	5,991.79
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)		
	<b>Grades TK-3</b>	2.07	2.07
	<b>Grades 4-6</b>	5.27	5.27
	<b>Grades 7-8</b>	8.23	8.23
	<b>Grades 9-12</b>	32.07	32.07
	TOTAL NPS-CDS (Annual)	47.64	47.64
	<b>District Basic Aid ADA funded outside of the LCFF</b> (Court Ordered, Voluntary Tfr. & Open Enrollment)		
	DISTRICT TOTAL	6,074.70	6,039.43
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)		
	<b>Grades TK-3</b>	3.23	3.23
	<b>Grades 4-6</b>	1.92	1.92
	<b>Grades 7-8</b>	1.52	1.52
	<b>Grades 9-12</b>	7.18	7.18
	COUNTY TOTAL	13.85	13.85
	RATIO: District ADA-to-Enrollment	93.90%	93.98%
	RATIO: County ADA-to-Enrollment	92.33%	92.33%



SECTION VI.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS  
2026-27 Budget Adoption Report

DISTRICT ASSUMPTIONS

The District used the School Services Financial Projection Dartboard 2026-27 Governor’s Budget version as the basis for the Multi-Year Projections.

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
Statutory COLA	2.87%	3.30%	3.09%
Funded COLA	4.31%	3.30%	3.09%
Lottery-Unrestricted	\$190.00	\$190.00	\$190.00
Lottery-Restricted	\$ 82.00	\$ 82.00	\$ 82.00
CA Consumer Price Index	3.76%	3.18%	2.76%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2026-27	6,469	6,469	15	6,484
2027-28	6,426	6,426	15	6,441
2028-29	6,426	6,426	15	6,441

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2026-27 will be based on the projected P-2 ADA of 6,088.55

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
Projected P-2 ADA	6,027.06	5,991.79	6,007.95
NPS ADA (includes ESY)	47.64	47.64	47.64
County Progs/SCOE ADA	13.85	13.85	13.85
Total ADA	6,088.55	6,053.28	6,069.44
Total Funded ADA	6,088.55	6,088.55	6,069.44

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2026-27	2027-28	2028-29
Projected Unduplicated Pupil %	53.63%	52.82%	52.89%

Federal Revenue:

All Federal Revenue is based on 2026-27 estimated allocations. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on current year 2026-2027 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), lottery funds, state special education funds, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on current 2026-2027 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2034.

Local revenue includes \$1.4 million in 2026-27 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,075,000 in 2026-27 and \$1,075,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2026-27 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2026-27 is based on the following general fund FTEs:

Certificated (RPCEA)	366.70
Classified (CSEA)	92.3125
Classified (SEIU)	166.95
Management & Confidential	<u>75.50</u>
Total	701.46

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups

Benefits: We used the following mandatory benefit rates for 2025-26:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.60%

CalPERS rates will rise slightly and fall in the future. Please note increase to CalPERS 2027-28. We have used the following announced rates in the Multi-Year Projections:

	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.40%	26.80%	25.90%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2026-27 Governor's May Revision Budget.

The 2026-27 projection reflects the actual rates for the October 1, 2026 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 0.5% in 2026-27. The average health & welfare increase over the last 10 years is 4.0% our projections include a 4% increase to health benefit premiums in 2027-28 and 2028-29. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 80% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: Capital expenditures are planned in the budget year for the leftover construction costs for an Expanded Learning building at Monte Vista constructed in the 2025-26 school year and no capital expenditures are budgeted for the two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

Summary:

The district's multi-year financial projection indicates that reserve levels are remaining close to the State-required minimum of 3% of Combined General Fund expenditures. Several uncertainties could negatively impact the district's budget in future years, including the availability of additional one-time funding, the cost-of-living adjustment (COLA) for 2026–27 and beyond, and enrollment/ADA trends.



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	83,961,195.00	3.13%	86,591,476.00	2.88%	89,086,679.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,555,490.00	9.57%	2,799,955.00	3.37%	2,894,371.00
4. Other Local Revenues	8600-8799	3,721,670.00	-0.20%	3,714,354.00	-0.07%	3,711,724.00
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	(22,611,301.00)	4.85%	(23,708,095.00)	4.45%	(24,764,068.00)
6. Total (Sum lines A1 thru A5c)		67,627,054.00	2.62%	69,397,690.00	2.21%	70,928,706.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,159,484.00		28,849,535.00
b. Step & Column Adjustment				396,920.00		402,873.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				293,131.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,159,484.00	2.45%	28,849,535.00	1.40%	29,252,408.00
2. Classified Salaries						
a. Base Salaries				7,678,033.00		7,828,954.00
b. Step & Column Adjustment				99,730.00		101,225.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				51,191.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,678,033.00	1.97%	7,828,954.00	1.29%	7,930,179.00
3. Employee Benefits	3000-3999	20,018,740.00	4.08%	20,835,310.00	1.96%	21,243,293.00
4. Books and Supplies	4000-4999	700,905.00	7.00%	750,000.00	6.67%	800,000.00
5. Services and Other Operating Expenditures	5000-5999	9,219,801.00	5.00%	9,680,791.00	5.00%	10,164,831.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,000.00	0.00%	15,000.00	0.00%	15,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(560,830.00)	-19.76%	(450,000.00)	0.00%	(450,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		65,231,133.00	3.49%	67,509,590.00	2.14%	68,955,711.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,395,921.00		1,888,100.00		1,972,995.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(1,445,504.61)		950,416.39		2,838,516.39
2. Ending Fund Balance (Sum lines C and D1)		950,416.39		2,838,516.39		4,811,511.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
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	0.00		2,838,516.39		4,811,511.39
2. Unassigned/Unappropriated	9790	950,416.39		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		950,416.39		2,838,516.39		4,811,511.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		2,838,516.39		4,811,511.39
c. Unassigned/Unappropriated	9790	950,416.39		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,155,818.84		4,255,818.84		4,355,818.84
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,106,235.23		7,094,335.23		9,167,330.23
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.						
Furlough and H&W benefit cuts rollback						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,511,825.00	3.30%	1,561,715.00	3.09%	1,609,972.00
2. Federal Revenues	8100-8299	3,080,242.00	-6.33%	2,885,149.00	10.23%	3,180,356.00
3. Other State Revenues	8300-8599	14,442,110.00	-31.00%	9,964,788.00	0.86%	10,050,953.00
4. Other Local Revenues	8600-8799	7,157,549.00	2.64%	7,346,658.00	2.49%	7,529,576.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,075,000.00	0.00%	1,075,000.00	0.00%	1,075,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,611,301.00	4.85%	23,708,095.00	4.45%	24,764,068.00
6. Total (Sum lines A1 thru A5c)		49,878,027.00	-6.69%	46,541,405.00	3.59%	48,209,925.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,014,672.00		12,287,876.00
b. Step & Column Adjustment				164,107.00		137,711.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				109,097.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,014,672.00	2.27%	12,287,876.00	1.12%	12,425,587.00
2. Classified Salaries						
a. Base Salaries				8,147,936.00		8,298,632.00
b. Step & Column Adjustment				109,572.00		111,216.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				41,124.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,147,936.00	1.85%	8,298,632.00	1.34%	8,409,848.00
3. Employee Benefits	3000-3999	14,478,117.00	3.92%	15,045,584.00	1.33%	15,246,070.00
4. Books and Supplies	4000-4999	1,795,247.00	1.66%	1,825,000.00	1.37%	1,850,000.00
5. Services and Other Operating Expenditures	5000-5999	10,904,849.00	5.00%	11,450,091.00	5.00%	12,022,596.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	154,000.00	0.00%	154,000.00	0.00%	154,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	451,778.00	-24.53%	340,948.00	0.00%	340,948.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,946,599.00	3.04%	49,402,131.00	2.12%	50,449,049.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,931,428.00		(2,860,726.00)		(2,239,124.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,672,111.92		8,603,539.92		5,742,813.92
2. Ending Fund Balance (Sum lines C and D1)		8,603,539.92		5,742,813.92		3,503,689.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,666,353.92		5,742,813.92		3,503,689.92
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	(62,814.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,603,539.92		5,742,813.92		3,503,689.92
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Furlough day(s) & H&W cuts from 2026-27 rolled back						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	85,473,020.00	3.14%	88,153,191.00	2.89%	90,696,651.00
2. Federal Revenues	8100-8299	3,080,242.00	-6.33%	2,885,149.00	10.23%	3,180,356.00
3. Other State Revenues	8300-8599	16,997,600.00	-24.90%	12,764,743.00	1.41%	12,945,324.00
4. Other Local Revenues	8600-8799	10,879,219.00	1.67%	11,061,012.00	1.63%	11,241,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,075,000.00	0.00%	1,075,000.00	0.00%	1,075,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		117,505,081.00	-1.33%	115,939,095.00	2.76%	119,138,631.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,174,156.00		41,137,411.00
b. Step & Column Adjustment				561,027.00		540,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				402,228.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,174,156.00	2.40%	41,137,411.00	1.31%	41,677,995.00
2. Classified Salaries						
a. Base Salaries				15,825,969.00		16,127,586.00
b. Step & Column Adjustment				209,302.00		212,441.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				92,315.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,825,969.00	1.91%	16,127,586.00	1.32%	16,340,027.00
3. Employee Benefits	3000-3999	34,496,857.00	4.01%	35,880,894.00	1.70%	36,489,363.00
4. Books and Supplies	4000-4999	2,496,152.00	3.16%	2,575,000.00	2.91%	2,650,000.00
5. Services and Other Operating Expenditures	5000-5999	20,124,650.00	5.00%	21,130,882.00	5.00%	22,187,427.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	169,000.00	0.00%	169,000.00	0.00%	169,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,052.00)	0.00%	(109,052.00)	0.00%	(109,052.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		113,177,732.00	3.30%	116,911,721.00	2.13%	119,404,760.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		4,327,349.00		(972,626.00)		(266,129.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,226,607.31		9,553,956.31		8,581,330.31
2. Ending Fund Balance (Sum lines C and D1)		9,553,956.31		8,581,330.31		8,315,201.31
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,666,353.92		5,742,813.92		3,503,689.92
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	0.00		2,838,516.39		4,811,511.39
2. Unassigned/Unappropriated	9790	887,602.39		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,553,956.31		8,581,330.31		8,315,201.31
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		2,838,516.39		4,811,511.39
c. Unassigned/Unappropriated	9790	950,416.39		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(62,814.00)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,155,818.84		4,255,818.84		4,355,818.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,043,421.23		7,094,335.23		9,167,330.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.46%		6.07%		7.68%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		6,074.70		6,039.43		6,055.59
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		113,177,732.00		116,911,721.00		119,404,760.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		113,177,732.00		116,911,721.00		119,404,760.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		3,395,331.96		3,507,351.63		3,582,142.80
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		3,395,331.96		3,507,351.63		3,582,142.80
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES



SECTION VII.

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,226,607.31	7,966,382.31	(1,614,537.69)	(5,261,588.69)	(9,713,373.69)	(16,231,752.69)	6,263,863.31	1,655,465.31
B. RECEIPTS										
LCCF Sources										
Principal Apportionment	8010-8019		4,379,966.00	0.00	5,366,642.00	3,003,906.00	3,003,906.00	5,366,642.00	3,003,906.00	3,203,806.00
Property Taxes	8020-8079			106,000.00	107,400.00	86,000.00	130,250.00	24,000,000.00	330,000.00	50,500.00
Miscellaneous Funds	8080-8099		(160,000.00)	343,820.00	(265,098.00)	(176,732.00)	(176,732.00)	(176,732.00)	(176,732.00)	(383,120.00)
Federal Revenue	8100-8299		190,900.00	190,500.00	295,065.00	250,900.00	0.00	367,600.00	0.00	1,305,000.00
Other State Revenue	8300-8599		1,950,000.00	0.00	950,500.00	2,980,000.00	0.00	2,100,500.00	960,000.00	950,500.00
Other Local Revenue	8600-8799		360,500.00	290,900.00	360,000.00	580,900.00	1,375,900.00	1,450,890.00	1,122,800.00	650,500.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,721,366.00	931,220.00	6,814,509.00	6,724,974.00	4,333,324.00	33,108,900.00	5,239,974.00	5,777,186.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		550,300.00	4,450,300.00	3,990,500.00	3,955,156.00	3,368,500.00	3,368,500.00	3,365,900.00	3,365,000.00
Classified Salaries	2000-2999		566,300.00	1,500,500.00	1,380,300.00	1,280,300.00	1,345,500.00	1,260,100.00	1,260,100.00	1,300,400.00
Employee Benefits	3000-3999		1,588,857.00	2,990,000.00	2,990,000.00	2,990,000.00	2,990,000.00	2,990,000.00	2,990,000.00	2,990,000.00
Books and Supplies	4000-4999		207,500.00	369,500.00	398,569.00	250,500.00	245,900.00	198,569.00	202,569.00	195,869.00
Services	5000-5999		1,067,331.00	1,200,537.00	1,700,888.00	2,699,500.00	2,900,500.00	2,750,500.00	2,028,500.00	999,078.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		1,303.00	1,303.00	1,303.00	1,303.00	1,303.00	45,615.00	1,303.00	1,303.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,981,591.00	10,512,140.00	10,461,560.00	11,176,759.00	10,851,703.00	10,613,284.00	9,848,372.00	8,851,650.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,739,775.00	(9,580,920.00)	(3,647,051.00)	(4,451,785.00)	(6,518,379.00)	22,495,616.00	(4,608,398.00)	(3,074,464.00)
F. ENDING CASH (A + E)			7,966,382.31	(1,614,537.69)	(5,261,588.69)	(9,713,373.69)	(16,231,752.69)	6,263,863.31	1,655,465.31	(1,418,998.69)
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		(1,418,998.69)	(6,728,618.69)	(624,520.69)	1,026,752.31				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,221,713.00	3,203,806.00	7,743,151.00	5,400,583.00	3,940,641.00		49,838,668.00	49,838,668.00
Property Taxes	8020-8079	65,700.00	9,500,000.00	1,149,938.00	1,149,938.00			36,675,726.00	36,675,726.00
Miscellaneous Funds	8080-8099	390,656.00	(111,980.00)	(111,980.00)	(36,744.00)			(1,041,374.00)	(1,041,374.00)
Federal Revenue	8100-8299	0.00	440,277.00	40,000.00				3,080,242.00	3,080,242.00
Other State Revenue	8300-8599	950,500.00	1,170,500.00	990,500.00	3,994,600.00			16,997,600.00	16,997,600.00
Other Local Revenue	8600-8799	790,500.00	1,370,500.00	690,500.00	1,835,329.00			10,879,219.00	10,879,219.00
Interfund Transfers In	8900-8929				1,075,000.00			1,075,000.00	1,075,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,419,069.00	15,573,103.00	10,502,109.00	13,418,706.00	3,940,641.00	0.00	117,505,081.00	117,505,081.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,365,000.00	3,365,000.00	3,365,000.00	3,665,000.00	0.00		40,174,156.00	40,174,156.00
Classified Salaries	2000-2999	1,280,500.00	1,280,100.00	1,380,800.00	1,991,069.00			15,825,969.00	15,825,969.00
Employee Benefits	3000-3999	2,990,000.00	2,990,000.00	2,999,000.00	2,999,000.00			34,496,857.00	34,496,857.00
Books and Supplies	4000-4999	165,900.00	125,986.00	105,655.00	29,635.00			2,496,152.00	2,496,152.00
Services	5000-5999	1,925,986.00	1,706,616.00	999,078.00	146,136.00			20,124,650.00	20,124,650.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	1,303.00	1,303.00	1,303.00	1,303.00			59,948.00	59,948.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	Month				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		9,728,689.00	9,469,005.00	8,850,836.00	8,832,143.00	0.00	0.00	113,177,732.00	113,177,732.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,309,620.00)	6,104,098.00	1,651,273.00	4,586,563.00	3,940,641.00	0.00	4,327,349.00	4,327,349.00
F. ENDING CASH (A + E)		(6,728,618.69)	(624,520.69)	1,026,752.31	5,613,315.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,553,956.31	

SECTION VIII.  
CRITERIA & STANDARDS

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):	6,075	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	5,712	5,718		
Charter School				
<b>Total ADA</b>	<b>5,712</b>	<b>5,718</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	5,811	5,940		
Charter School				
<b>Total ADA</b>	<b>5,811</b>	<b>5,940</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	6,189	5,968		
Charter School		0		
<b>Total ADA</b>	<b>6,189</b>	<b>5,968</b>	<b>3.6%</b>	<b>Not Met</b>
Budget Year (2026-27)				
District Regular	6,075			
Charter School	0			
<b>Total ADA</b>	<b>6,075</b>			

---

---

**1B. Comparison of District ADA to the Standard**

---

---

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

- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
  
(required if NOT met)

The funded ADA for the first prior year was overestimated due to enrollment and attendance trends that did not materialize as projected. At the time the budget was developed, projections were based on historical attendance, expected enrollment, and available demographic information. Actual enrollment and attendance rates were lower than anticipated, resulting in funded ADA below the projected amount. We project funded ADA using a combination of current enrollment data, historical ADA, cohort survival analysis, and information provided by school sites regarding enrollment. Assumptions also include expected attendance rates. We will refine projection methods by greater emphasis on recent enrollment & monitoring attendance patterns frequently.

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

**Explanation:**  
  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	6,203	6,595		
Charter School				
<b>Total Enrollment</b>	<b>6,203</b>	<b>6,595</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	6,256	6,798		
Charter School				
<b>Total Enrollment</b>	<b>6,256</b>	<b>6,798</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	6,614	6,370		
Charter School				
<b>Total Enrollment</b>	<b>6,614</b>	<b>6,370</b>	<b>3.7%</b>	<b>Not Met</b>
Budget Year (2026-27)				
District Regular	6,469			
Charter School				
<b>Total Enrollment</b>	<b>6,469</b>			

**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)

Enrollment was overestimated in the first prior year due to projected enrollment declines occurring at a faster rate than anticipated. Enrollment projections were based on historical trends, cohort survival data, and information available from school sites at the time of budget development. To improve accuracy, the District will continue to monitor enrollment trends more closely, incorporate updated demographic and enrollment data into projections, and make adjustments during budget revisions and interim reporting periods as new information becomes available.

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

**Explanation:**  
  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	5,719	6,595	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>5,719</b>	<b>6,595</b>	<b>86.7%</b>
Second Prior Year (2024-25)			
District Regular	5,943	6,798	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,943</b>	<b>6,798</b>	<b>87.4%</b>
First Prior Year (2025-26)			
District Regular	5,949	6,370	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,949</b>	<b>6,370</b>	<b>93.4%</b>
Historical Average Ratio:			89.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>89.7%</b>

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	6,075	6,469		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>6,075</b>	<b>6,469</b>	<b>93.9%</b>	<b>Not Met</b>
1st Subsequent Year (2027-28)				
District Regular	6,039	6,441		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6,039</b>	<b>6,441</b>	<b>93.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2028-29)				
District Regular	6,056	6,441		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6,056</b>	<b>6,441</b>	<b>94.0%</b>	<b>Not Met</b>

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

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

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

**Explanation:**

(required if NOT met)

The projected P-2 ADA-to-enrollment ratio exceeds the District's historical average due to recent improvements in attendance rates and efforts to reduce chronic absenteeism. The District used current-year attendance trends and site-level information when developing projections. The District will continue to monitor actual attendance patterns and adjust future projections as additional data becomes available.

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	5,982.11	6,088.55	6,039.00	6,056.00
b. Prior Year ADA (Funded)		5,982.11	6,088.55	6,039.00
c. Difference (Step 1a minus Step 1b)		106.44	(49.55)	17.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.78%	(.81%)	.28%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		83,961,195.00	86,591,476.00	89,086,679.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		3,618,727.50	2,857,518.71	2,752,778.38
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		6.09%	2.49%	3.37%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>5.09% to 7.09%</b>	<b>1.49% to 3.49%</b>	<b>2.37% to 4.37%</b>

**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)	39,173,578.00	36,675,726.00	36,153,726.00	36,153,726.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	81,388,847.00	86,514,394.00	86,591,476.00	89,086,679.00
District's Projected Change in LCFF Revenue:		6.30%	.09%	2.88%
<b>LCFF Revenue Standard</b>		<b>5.09% to 7.09%</b>	<b>1.49% to 3.49%</b>	<b>2.37% to 4.37%</b>
<b>Status:</b>		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 projected change in LCFF revenue exceeds the standard due to anticipated changes in enrollment, ADA, and state-funded cost-of-living adjustments (COLA) during the budget and subsequent fiscal years. LCFF revenue projections were developed using current enrollment trends, historical attendance patterns, projected ADA, statutory COLA estimates, and other assumptions provided in the state budget and fiscal guidance. These factors result in year-to-year LCFF revenue changes that are greater than the standard threshold.

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)		Ratio		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Third Prior Year (2023-24)	52,322,956.70	62,245,624.48	84.1%	
Second Prior Year (2024-25)	54,910,188.13	63,746,241.62	86.1%		
First Prior Year (2025-26)	57,118,127.25	66,227,962.64	86.2%		
		Historical Average Ratio:	85.5%		
		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):		82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%	

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Budget Year (2026-27)	55,856,257.00	65,231,133.00	85.6%	
1st Subsequent Year (2027-28)	57,513,799.00	67,509,590.00	85.2%		Met
2nd Subsequent Year (2028-29)	58,425,880.00	68,955,711.00	84.7%		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.09%	2.49%	3.37%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.91% to 16.09%</b>	<b>-7.51% to 12.49%</b>	<b>-6.63% to 13.37%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.09% to 11.09%	-2.51% to 7.49%	-1.63% to 8.37%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	3,396,137.13		
Budget Year (2026-27)	3,080,242.00	(9.30%)	Yes
1st Subsequent Year (2027-28)	2,885,149.00	(6.33%)	Yes
2nd Subsequent Year (2028-29)	3,180,356.00	10.23%	Yes

**Explanation:**  
(required if Yes)

The projected change in federal revenue exceeds the standard due to the timing and availability of one-time federal funding, grant awards, and program expenditures that vary from year to year. Revenue projections were based on current grant allocations, known funding awards, expenditure plans, and historical trends. No adjustments are planned at this time, as the projections reflect the best information available and anticipated program funding levels.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2025-26)	14,921,617.00		
Budget Year (2026-27)	16,997,600.00	13.91%	Yes
1st Subsequent Year (2027-28)	12,764,743.00	(24.90%)	Yes
2nd Subsequent Year (2028-29)	12,945,324.00	1.41%	No

**Explanation:**  
(required if Yes)

The projected change in state revenue exceeds the standard due to fluctuations in state funding sources, including LCFF, one-time state grants, and other categorical programs. Projections were developed using current state budget assumptions, estimated COLA rates, enrollment and ADA projections, and known funding allocations. No changes are planned at this time, as the projections reflect the best available information and anticipated funding levels.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2025-26)	10,435,749.49		
Budget Year (2026-27)	10,879,219.00	4.25%	No
1st Subsequent Year (2027-28)	11,061,012.00	1.67%	No
2nd Subsequent Year (2028-29)	11,241,300.00	1.63%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2025-26)	4,101,340.41		
Budget Year (2026-27)	2,496,152.00	(39.14%)	Yes
1st Subsequent Year (2027-28)	2,575,000.00	3.16%	No
2nd Subsequent Year (2028-29)	2,650,000.00	2.91%	No

**Explanation:**

(required if Yes)

The projected decrease in Books and Supplies expenditures exceeds the standard due to budget reduction measures implemented to address ongoing fiscal challenges. Projections were developed based on current spending patterns, department budget reviews, known program needs, and anticipated funding levels. The reductions reflect planned cost-saving measures and the elimination of one-time purchases. No additional changes are planned at this time, as the projections accurately reflect the district's budget assumptions and expenditure reduction strategy.

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

First Prior Year (2025-26)	21,762,937.55		
Budget Year (2026-27)	20,124,650.00	(7.53%)	Yes
1st Subsequent Year (2027-28)	21,130,882.00	5.00%	No
2nd Subsequent Year (2028-29)	22,187,427.00	5.00%	No

**Explanation:**

(required if Yes)

The projected decrease in Services and Other Operating Expenditures exceeds the standard due to budget reduction measures implemented to maintain fiscal stability. Projections were based on a review of current contracts, service levels, historical spending patterns, and anticipated operational needs. The reductions reflect planned cost-saving actions and the elimination or scaling back of discretionary expenditures. No additional changes are planned at this time, as the projections accurately reflect the district's budget assumptions and expenditure reduction strategy.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2025-26)	28,753,503.62		
Budget Year (2026-27)	30,957,061.00	7.66%	Met
1st Subsequent Year (2027-28)	26,710,904.00	(13.72%)	Not Met
2nd Subsequent Year (2028-29)	27,366,980.00	2.46%	Met

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

First Prior Year (2025-26)	25,864,277.96		
Budget Year (2026-27)	22,620,802.00	(12.54%)	Not Met
1st Subsequent Year (2027-28)	23,705,882.00	4.80%	Met
2nd Subsequent Year (2028-29)	24,837,427.00	4.77%	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)

The projected change in federal revenue exceeds the standard due to the timing and availability of one-time federal funding, grant awards, and program expenditures that vary from year to year. Revenue projections were based on current grant allocations, known funding awards, expenditure plans, and historical trends. No adjustments are planned at this time, as the projections reflect the best information available and anticipated program funding levels.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

The projected change in state revenue exceeds the standard due to fluctuations in state funding sources, including LCFF, one-time state grants, and other categorical programs. Projections were developed using current state budget assumptions, estimated COLA rates, enrollment and ADA projections, and known funding allocations. No changes are planned at this time, as the projections reflect the best available information and anticipated funding levels.

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

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

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

The projected decrease in Books and Supplies expenditures exceeds the standard due to budget reduction measures implemented to address ongoing fiscal challenges. Projections were developed based on current spending patterns, department budget reviews, known program needs, and anticipated funding levels. The reductions reflect planned cost-saving measures and the elimination of one-time purchases. No additional changes are planned at this time, as the projections accurately reflect the district's budget assumptions and expenditure reduction strategy.

**Explanation:**

Services and Other Exps  
(linked from 6B  
if NOT met)

The projected decrease in Services and Other Operating Expenditures exceeds the standard due to budget reduction measures implemented to maintain fiscal stability. Projections were based on a review of current contracts, service levels, historical spending patterns, and anticipated operational needs. The reductions reflect planned cost-saving actions and the elimination or scaling back of discretionary expenditures. No additional changes are planned at this time, as the projections accurately reflect the district's budget assumptions and expenditure reduction strategy.

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? No

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)

109,826,506.00

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

0.00

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

109,826,506.00

3,294,795.18

3,275,000.00

Not Met

<sup>1</sup> 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)

The Routine Restricted Maintenance calculation is understated by \$19,795.18 and will be corrected at First Interim.

**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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	3,663,416.97	7,121,797.84	(1,450,504.61)
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,386,667.18	147,167.03	4,005,818.84
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)	9,050,084.15	7,268,964.87	2,555,314.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	102,262,640.20	110,047,957.03	118,321,701.03
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)	102,262,640.20	110,047,957.03	118,321,701.03
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.8%	6.6%	2.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.9%</b>	<b>2.2%</b>	<b>.7%</b>

<sup>1</sup>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.

<sup>2</sup>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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	(826,268.52)	62,245,624.48	1.3%	Met
Second Prior Year (2024-25)	(1,973,521.15)	63,746,241.62	3.1%	Not Met
First Prior Year (2025-26)	(4,863,650.64)	66,227,962.64	7.3%	Not Met
Budget Year (2026-27) (Information only)	2,395,921.00	65,231,133.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Unrestricted deficit spending exceeded the standard in prior years due to rising operating costs, and the use of reserves to support ongoing programs and services. Budget projections were developed using current enrollment trends, staffing levels, negotiated salary and benefit costs, and anticipated revenues. The district has implemented expenditure reductions and other budget-balancing measures to improve fiscal stability and reduce deficit spending in future years.

**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 <sup>1</sup>	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

<sup>1</sup> 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):

District's Fund Balance Standard Percentage Level:

**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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	7,027,149.00	6,217,935.70	11.5%	Not Met
Second Prior Year (2024-25)	5,592,427.00	5,391,667.18	3.6%	Not Met
First Prior Year (2025-26)	2,776,343.00	3,418,146.03	N/A	Met
Budget Year (2026-27) (Information only)	(1,445,504.61)			

<sup>2</sup> 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 NOT MET - Unrestricted general fund beginning balance 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 the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

**Explanation:**

(required if NOT met)

The unrestricted general fund beginning balance was overestimated due to prior-year audit adjustments, timing differences in accruals, and changes in encumbrances and carryovers that were not fully captured in the original projections. Projections are based on prior unaudited actuals, estimated year-end accruals, encumbrances, and anticipated audit adjustments using historical trends. To improve accuracy, the district will strengthen year-end reconciliation processes, better align encumbrance and carryover estimates, and include a larger allowance for audit adjustments when projecting the beginning fund balance.

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)	5,613,315.31	Met

---



---

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

---



---

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

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

**Explanation:**  
 (required if NOT met)

**10. CRITERION: Reserves**

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

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	6,075	6,039	6,056
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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 F 1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
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	0.00	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)	113,177,732.00	116,911,721.00	119,404,760.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	113,177,732.00	116,911,721.00	119,404,760.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,395,331.96	3,507,351.63	3,582,142.80
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,395,331.96</b>	<b>3,507,351.63</b>	<b>3,582,142.80</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,502,680.87	2,838,516.39
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(552,264.48)	0.00
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)	(62,814.00)	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	4,155,818.84	4,255,818.84
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,043,421.23	7,094,335.23
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.46%	6.07%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>3,395,331.96</b>	<b>3,507,351.63</b>
	Status:	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

---

---

**SUPPLEMENTAL INFORMATION**

---

---

DATAENTRY: 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?

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?

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

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)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2025-26)	(23,746,022.00)			
Budget Year (2026-27)	(22,611,301.00)	(1,134,721.00)	(4.8%)	Met
1st Subsequent Year (2027-28)	(22,846,366.00)	235,065.00	1.0%	Met
2nd Subsequent Year (2028-29)	(22,846,366.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2025-26)	1,075,000.00			
Budget Year (2026-27)	1,075,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	1,075,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	1,075,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

---

---

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

---

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	678,131	0

4. OPEB Liabilities

a. Total OPEB liability

11,553,112.00

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

596,814.00

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

10,956,298.00

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

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	698,062.00	497,927.00	560,168.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	33.00	24.00	27.00

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

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

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

No
----

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

N/A
-----

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	384.20	366.70	366.70	366.70

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Apr 21, 2026
--------------

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

No
----

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?

No
----

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


**Certificated (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:


--

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

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year


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

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

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


**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	259.32	259.26	259.00	259.00

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Apr 21, 2026
--------------

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

No
----

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?

No
----

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

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

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

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

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

**Classified (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

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

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	81.60	75.50	75.00	75.00

**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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

**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 23, 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.

<p><b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>	No
<p><b>A3.</b> 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)</p>	No
<p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p><b>A5.</b> 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?</p>	No
<p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p><b>A7.</b> Is the district's financial system independent of the county office system?</p>	No
<p><b>A8.</b> 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)</p>	No
<p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	No

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

SECTION IX.

SCHOOL SERVICES DARTBOARD

## SSC School District and Charter School Financial Projection Dartboard 2026-27 May Revision

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2026-27 May Revision. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2025-26 <sup>1</sup>	2026-27 <sup>2</sup>	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.87%	3.30%	3.09%	3.11%

LCFF GRADE SPAN FACTORS FOR 2026-27				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Statutory COLA of 2.87%	\$294	\$299	\$308	\$357
Additional LCFF Investment of 1.44% <sup>3</sup>	\$148	\$150	\$154	\$179
2026-27 Base Grants	\$10,698	\$10,860	\$11,181	\$12,959
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,113	–	–	\$337
2026-27 Adjusted Base Grants <sup>4</sup>	\$11,811	\$10,860	\$11,181	\$13,296
Transitional Kindergarten (TK) Add-On <sup>5</sup>	\$5,704	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.25%	3.76%	3.18%	2.76%	2.50%
California Lottery	Unrestricted per ADA	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades TK-8 per ADA	\$39.09	\$40.41	\$41.74	\$43.03	\$44.37
	Grades 9-12 per ADA	\$76.48	\$79.27	\$81.89	\$84.42	\$87.05
Mandate Block Grant (Charter)	Grades TK-8 per ADA	\$20.52	\$21.31	\$22.01	\$22.69	\$23.40
	Grades 9-12 per ADA	\$58.21	\$60.48	\$62.48	\$64.41	\$66.41
Interest Rate for Ten-Year Treasuries		4.30%	4.60%	4.30%	4.30%	4.20%
CalSTRS Employer Rate <sup>6</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>6</sup>		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate <sup>7</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>8</sup>		\$16.90	\$17.40	\$18.00	\$18.50	\$19.00

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27	
Reserve Requirement	District ADA Range
The greater of 5% or \$90,000	0 to 300
The greater of 4% or \$90,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

<sup>1</sup>Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year.

<sup>2</sup>Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

<sup>3</sup>Percentage is separate and distinct from the statutory COLA and codified in proposed Education Code Section 42238.027(a). This increase is intended to offset rising costs and declining enrollment impacts as well as reimburse costs for proposed paid pregnancy disability leave.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>6</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS 2026-27 employer rate is final and CalSTRS 2026-27 employer rate is subject to approval at the May 2026 board meeting.

<sup>7</sup>Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>8</sup>Minimum wage rates are effective January 1 of the respective year.



SECTION X.

ACRONYMS

## Acronyms

---

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS .....	California Basic Educational Data System
CBEST .....	California Basic Education Skills Test
CBIS .....	Course-based Independent Study
CCC .....	California Community Colleges
CCEE .....	California Collaborative for Educational Excellence
CCR .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA.....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE .....	California Department of Education
CEA .....	Current Expense of Education
CEC .....	California Energy Commission
CELDT.....	California English Language Development Test
CEP .....	Community Eligibility Provision
CFR .....	Code of Federal Regulations
CFT .....	California Federation of Teachers
CHIP .....	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE .....	County Office of Education
COLA .....	Cost-of-Living Adjustment
COP .....	Certificate of Participation
CPI .....	Consumer Price Index
CPR .....	California Performance Review
CR .....	Continuing Resolution
CSAM .....	California School Accounting Manual
CSBA .....	California School Boards Association
CSEA.....	California School Employees Association
CSET .....	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP .....	Charter School Facility Grant Program
CSIS .....	California School Information Services
CSR .....	Class-Size Reduction or Comprehensive School Reform
CST .....	California Standards Test
CSTP .....	California Standards for the Teaching Profession
CTA .....	California Teachers Association
CTC .....	Commission on Teacher Credentialing
CTE .....	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO .....	Compensatory Time Off
DAC .....	District Advisory Committee

DACA .....	Deferred Action for Childhood Arrivals
DAIT .....	District Assistance and Intervention Team
DGS .....	Department of General Services
DIR .....	Department of Industrial Relations
DIS .....	Designated Instruction and Services
DMP .....	Deferred Maintenance Program
DOF .....	Department of Finance
DOJ .....	Department of Justice
DOL .....	Department of Labor
DSA .....	Division of the State Architect
DSS .....	Department of Social Services
EAAP .....	Education Audit Appeals Panel
E.C .....	Education Code
ECE .....	Early Childhood Education
ED .....	U.S. Department of Education
EDGAR .....	Education Department General Administrative Regulation
EEOC .....	Equal Employment Opportunity Commission
EERA .....	Educational Employment Relations Act
EIA .....	Economic Impact Aid
EL .....	English Learner or (ELL- English Language Learner)
ELA .....	English Language Arts
ELAC .....	English Language Advisory Committee
ELAP .....	English Language Acquisition Program
ELPAC .....	English Language Proficiency Assessment for California
EPA .....	Education Protection Account
ERAF .....	Education Revenue Augmentation Fund
ERP .....	Economic Recovery Payment or Emergency Repair Program
ERT .....	Economic Recovery Target
ESEA .....	Elementary and Secondary Education Act
ESL .....	English as a Second Language
ESSA .....	Every Student Succeeds Act
ESY .....	Extended School Year
FAPE .....	Free and Appropriate Public Education
FCMAT .....	Fiscal Crisis & Management Assistance Team
FERPA .....	Family Educational Rights and Privacy Act
FLSA .....	Fair Labor Standards Act
FPM .....	Federal Program Monitoring
FRPM .....	Free and Reduced-Price Meals
FTE .....	Full-Time Equivalent
GAAP .....	Generally Accepted Accounting Principles
GASB .....	Governmental Accounting Standards Board

GATE .....	Gifted and Talented Education
GDP .....	Gross Domestic Product
GSA .....	Grade Span Adjustment
GO .....	General Obligation (Bond)
GPA .....	Governor's Performance Award Program
HOUSSE .....	High Objective Uniform State Standard of Evaluation
HQT .....	Highly Qualified Teacher
HRA .....	Health Reimbursement Arrangement
HSA .....	Health Savings Account
IDEA .....	Individuals with Disabilities Education Act
IEP .....	Individualized Education Program
IHSS .....	In-Home Support Services
II/USP .....	Immediate Intervention/Underperforming Schools Program
IMFRP .....	Instructional Materials Funding Realignment Program
ISP .....	Identified Student Percentage
JLBC .....	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF .....	Local Agency Investment Fund
LAO .....	Legislative Analyst's Office
LCAP .....	Local Control and Accountability Plan
LCFF .....	Local Control Funding Formula
LCI.....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA .....	Local Educational Agency
LEP .....	Limited English Proficient
LPP .....	Lease Purchase Program
LRE .....	Least Restrictive Environment
MAA .....	Medi-Cal Administrative Activities
MBG .....	Mandate Block Grant
MEP .....	Migrant Education Program
MOU .....	Memorandum of Understanding
MPP .....	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MVP .....	Multiyear Projection
NAEP .....	National Assessment of Educational Progress
NCES .....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NPS/A.....	Nonpublic School/Agency
NSS .....	Necessary Small School or Necessary Small SELPA
OAL .....	Office of Administrative Law

OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction
P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA .....	Project Cost Account
PEPRA .....	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA.....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS .....	Regional System of District and School Support
RSP .....	Resource Specialist Program
RTL .....	Response to Intervention
RTTT .....	Race to the Top
S4 .....	Statewide System of School Support
<i>SIC</i> .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SARB .....	School Attendance Review Board (County office level)
SART .....	School Attendance Review Team (School site level)
SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education
SCA .....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO .....	State Controller's Office
SCR .....	Senate Constitutional Resolution
SDC .....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status or Supplemental Educational Services
SfA .....	School Food Authority
SFID .....	School Facility Improvement District
SFP.....	School Facility Program
SfSD .....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR .....	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR .....	Statewide Target Rate
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School

TIIG ..... Targeted Instructional Improvement Grant  
TK..... Transitional Kindergarten  
TRANS..... Tax and Revenue Anticipation Notes  
UP ..... Unduplicated Pupil  
UPP ..... Unduplicated Pupil Percentage