Plumas Unified School District

Proposed Budget

2026-2027

Administration

Richard DuVarney, County Administrator

Prepared By

Stephanie Shatto, Interim Chief Business Official

Wednesday, June 17, 2026

Table of Contents

Budget Narrative

Standardized Account Code Structure System (SACS)

Fund 01

Other Funds

Introduction

The Executive Summary provides an overview of the financial information included in the Plumas Unified School District's (PUSD) Adopted Budget for Fiscal Year 2026-27. The budget is intended to communicate the District's financial plan for supporting instructional programs, student services, operational needs, and fiscal recovery efforts while maintaining compliance with state requirements and advancing long term fiscal stability.

The 2026-27 budget reflects the Governor's May Revision, statewide planning assumptions provided by the California Department of Education (CDE), Business and Administration Steering Committee (BASC), School Services of California (SSC), Fiscal Crisis and Management Assistance Team (FCMAT), and other professional organizations. The budget incorporates projected revenues, expenditures, reserve levels, and multiyear projections through 2028-29.

This budget has been developed using the most current information available at the time of adoption and reflects the District's continued commitment to prudent fiscal management, transparency, operational stability, and implementation of the Fiscal Stabilization Plan adopted as part of the District's state receivership process.

Overview

Plumas Unified School District is funded primarily through local property taxes and Local Control Funding Formula (LCFF) calculations. As a Basic Aid district, local property tax revenues exceed the District's calculated LCFF entitlement, resulting in the District receiving the majority of its unrestricted revenue through local property tax collections rather than state aid.

The Local Control Funding Formula provides base funding by grade span and additional funding through Supplemental and Concentration Grants for students identified as English learners, low income, or foster youth. Based on current calculations, the District continues to qualify for both Supplemental and Concentration Grant funding through its unduplicated pupil percentage.

In addition to LCFF funding, the District receives revenues from federal programs, state categorical funding, local sources, and special education funding allocations. These revenues support instructional programs, student services, special education, career technical education, expanded learning opportunities, and other educational programs serving students throughout the District.

Planning Factors Incorporated in the 2026-27 Budget

The 2026-27 budget and multiyear projections have been developed using statewide planning factors available through BASC and School Services of California. Key assumptions incorporated into the budget include:

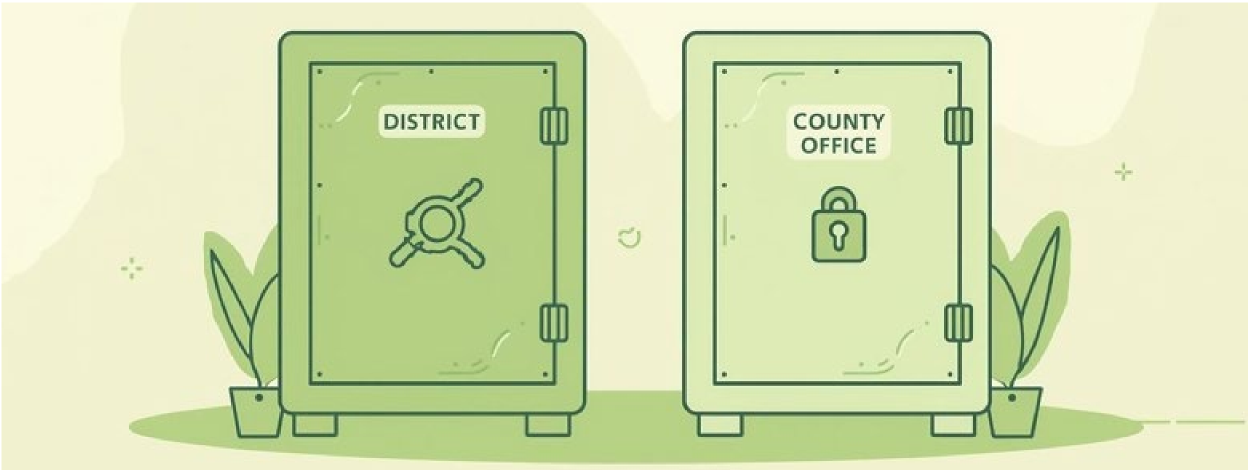
- LCFF Cost of Living Adjustment (COLA) of 2.87 percent with an additional discretionary LCFF augmentation resulting in an overall effective increase of approximately 4.31 percent
- CalSTRS employer contribution rate of 19.10 percent
- CalPERS employer contribution rate of 26.40 percent
- Lottery funding of approximately $190 unrestricted and $82 restricted per ADA
- California Consumer Price Index (CPI) projection of 3.76 percent
- No negotiated salary schedule increases have been included in the multiyear projection
- Step and column increases have been included for eligible employees
- Health and Welfare benefit caps remain unchanged
- Enrollment and ADA projections continue to reflect declining enrollment trends

The budget reflects the expiration of several one-time federal and state grant programs, including COVID relief funding and various discretionary grant programs. Ongoing expenditures previously supported by one time funding have been evaluated and adjusted as part of the District's Fiscal Stabilization Plan.

Single District, Single County Structure and Oversight Context

Plumas Unified School District operates within California's unique single district, single county structure, in which the Plumas Unified School District and Plumas County Office of Education share administrative leadership and certain operational services while maintaining separate governance, financial records, budgets, and reporting responsibilities as required by state law. This structure promotes operational efficiency and coordinated service delivery while preserving the fiscal independence of each agency.

Because questions frequently arise regarding the relationship between the District and County Office, PCOE maintains a Fiscal Updates webpage containing presentations, reports, and informational resources that explain the governance structure, fiscal responsibilities, and oversight requirements applicable to both agencies. These materials can be accessed at: https://www.pcoe.k12.ca.us/apps/pages/FiscalUpdates.



Funds are legally distinct; not interchangeable per state law
(Ed Code § 42621,§§ 1600–1606, §§ 1620–1630)

Funds of the District and County Office are legally separate and may not be transferred or commingled except as specifically authorized under state law (Education Code §§ 1600-1606, §§ 1620-1630, and § 42621). Each agency is responsible for maintaining its own fiscal solvency, budget development, financial reporting, and compliance with applicable state and federal requirements.

As a district operating under state receivership, Plumas Unified School District continues to implement its Fiscal Stabilization Plan and works collaboratively with the California Department of Education, Fiscal Crisis and Management Assistance Team (FCMAT), County Administrator, and other oversight agencies to ensure transparency, accountability, and long-term fiscal stability. The District remains committed to prudent fiscal management and responsible stewardship of public resources while supporting the educational needs of students throughout the community.

Fiscal Recovery and State Receivership

Plumas Unified School District remains under state receivership following approval of an emergency state advance associated with the District's fiscal emergency. The District continues implementation of its Fiscal Stabilization Plan designed to eliminate the structural deficit, maintain solvency, and restore long term fiscal health.

The Fiscal Stabilization Plan serves as the District's roadmap for achieving financial sustainability through expenditure reductions, staffing realignments, operational efficiencies, and ongoing monitoring of revenues and expenditures. Many of the reductions identified in the plan are fully reflected in the 2026-27 adopted budget and multiyear projections.

The District continues to work collaboratively with the California Department of Education, Fiscal Crisis and Management Assistance Team (FCMAT), County

Administrator, and other oversight agencies to ensure accountability, transparency, and successful implementation of the Fiscal Stabilization Plan.

Fund Balance and Reserves

Maintaining adequate reserves remains a critical component of the District's long term fiscal recovery efforts. The adopted budget reflects reserve levels consistent with the Fiscal Stabilization Plan and incorporates assumptions intended to improve the District's unrestricted fund balance over time.

The District will continue to closely monitor revenues, expenditures, staffing levels, enrollment trends, and economic conditions throughout the fiscal year. Budget assumptions will be updated through interim reporting cycles as additional information becomes available.

Financial Report Information

The District's budget is organized into multiple funds established for specific purposes under state law. The General Fund remains the primary operating fund and accounts for the majority of instructional, administrative, and student support activities.

The General Fund is divided into:

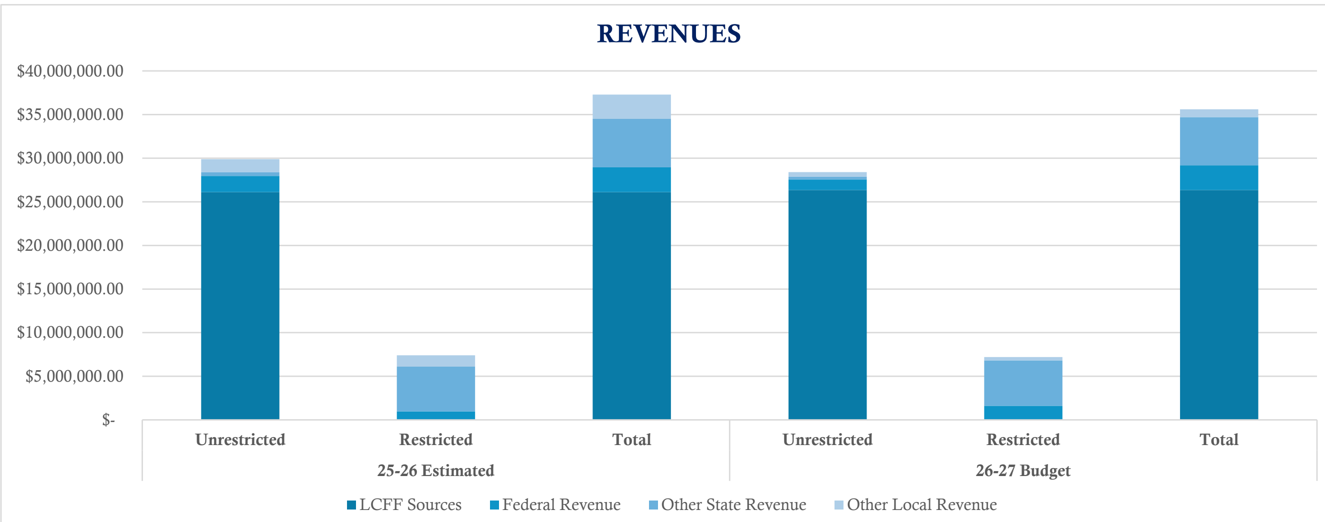
- Unrestricted resources used to support general operations and educational programs
- Restricted resources used to account for categorical programs, grants, and funding sources restricted to specific purposes

In addition to the General Fund, the District maintains other funds including Adult Education, Child Nutrition, Deferred Maintenance, Capital Facilities, Building Fund, Bond Interest and Redemption, Self-Insurance, and other special purpose funds as required.

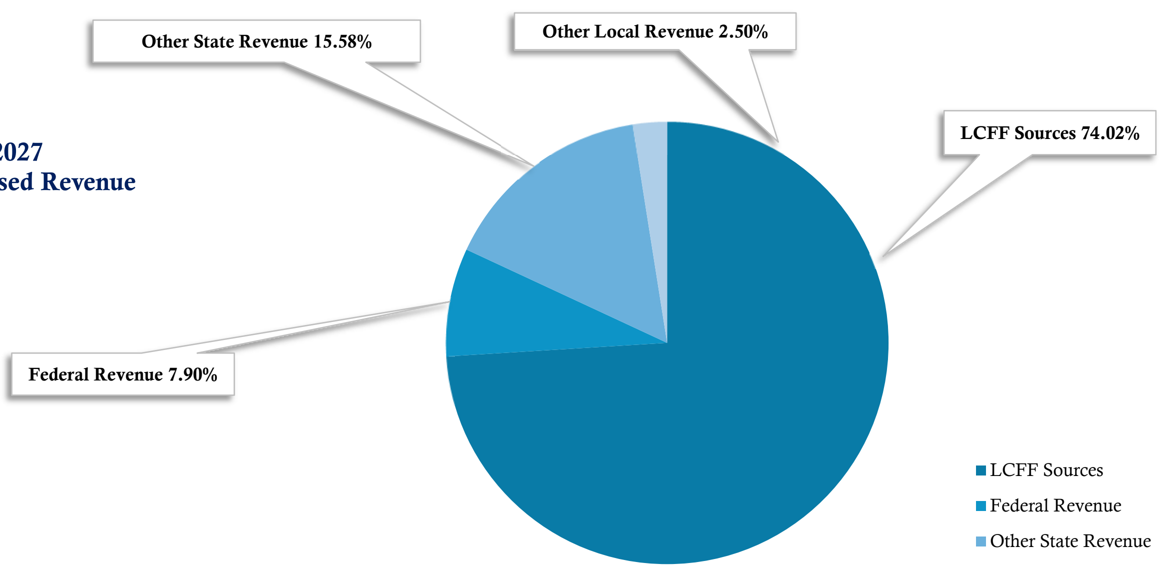
The budget has been prepared in accordance with the California School Accounting Manual (CSAM) and utilizes the Standardized Account Code Structure (SACS). Governmental accounting is organized on a fund basis, with each fund operating as a self-balancing set of accounts that records resources, obligations, revenues, expenditures, and changes in fund balance.

General Fund Revenues

	25-26 Estimated			26-27 Budget		
REVENUES	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
LCFF Sources	$ 26,107,654.00	$ -	$ 26,107,654.00	$ 26,354,947.26	$ -	$ 26,354,947.26
Federal Revenue	$ 1,859,069.12	$ 977,012.29	$ 2,836,081.41	$ 1,200,000.00	$ 1,611,654.20	$ 2,811,654.20
Other State Revenue	$ 423,681.72	$ 5,131,800.25	$ 5,555,481.97	$ 340,901.00	$ 5,206,741.79	$ 5,547,642.79
Other Local Revenue	$ 1,495,254.32	$ 1,295,156.95	$ 2,790,411.27	$ 510,212.00	$ 379,789.96	$ 890,001.96
Total Revenues	$ 29,885,659.16	$ 7,403,969.49	$ 37,289,628.65	$ 28,406,060.26	$ 7,198,185.95	$ 35,604,246.21



2026-2027
Proposed Revenue



26-27 Budget		
Unrestricted	Restricted	Total
$ 26,354,947.26	$ -	$ 26,354,947.26

LCFF Source - Object 8010-8099

Under the Local Control Funding Formula (LCFF), districts receive funding based on a combination of average daily attendance (ADA), grade span adjustments, and the number of unduplicated students who are low income, English learners, or foster youth. For most districts, the state provides LCFF funding by first applying local property tax revenues and then supplementing the remainder with state aid to meet the total calculated LCFF entitlement.

As a Basic Aid district, Plumas Unified School District's funding is primarily driven by local property tax collections rather than changes in ADA or the LCFF COLA. While this status can provide higher or more stable revenues in strong property tax years, it also means the district limited benefit from LCFF increases and receives limited supplemental or concentration grant funding. The district must closely monitor assessed valuations and local tax performance, as these factors become the primary drivers of revenue under Basic Aid status.

Resource	Estimated	Budget	Difference	Reason
State Aid - Current Year	$ 1,389,346.00	$ 1,389,346.00	$ -	LCFF Calculator
Education Protection Account State Aid - C	$ 299,154.00	$ 293,712.00	$ (5,442.00)	Based on State Percentage
State Aid - Prior Years	$ -	$ -	$ -	No Prior Year Adjustment
Homeowners' Exemptions	$ 123,660.00	$ 126,133.20	$ 2,473.20	2% Tax Revenue Projection
Timber Yield Tax	$ 179,996.00	$ 183,595.92	$ 3,599.92	2% Tax Revenue Projection
Other Subventions/In-Lieu Taxes	$ 14,499.00	$ 14,788.98	$ 289.98	2% Tax Revenue Projection
Secured Roll Taxes	$ 27,144,539.00	$ 27,687,429.78	$ 542,890.78	2% Tax Revenue Projection
Unsecured Roll Taxes	$ 709,593.00	$ 723,784.86	$ 14,191.86	2% Tax Revenue Projection
Prior Years' Taxes	$ 22,376.00	$ 22,823.52	$ 447.52	2% Tax Revenue Projection
Charter Schools in Lieu	$ (3,775,509.00)	$ (4,086,667.00)	$ (311,158.00)	LCFF Calculator
	$ 26,107,654.00	**$ 26,354,947.26**	**$ 247,293.26**	

Change Narrative:

LCFF revenue is projected to increase by $247,293.26, from $26,107,654.00 at Estimated Actuals to $26,354,947.26 in the 2026-27 Adopted Budget. As a Basic Aid district, the District's primary source of funding is local property tax revenue rather than state aid. The increase is primarily attributable to a projected 2% growth in local property tax revenues, including secured and unsecured roll taxes, homeowner exemptions, timber yield tax, and other local tax revenues.

Secured roll taxes account for the largest increase, growing by $542,890.78, reflecting continued growth in assessed property values within the District. This increase is partially offset by a higher transfer of Charter School In-Lieu property taxes based on the latest Principal Apportionment calculations.

State Aid and Education Protection Account (EPA) revenues remain relatively stable and are based on the State's LCFF calculations. While the State's 4.31% LCFF adjustment contributes to overall funding calculations, the District's Basic Aid status results in local property tax revenues remaining the primary driver of LCFF resources. As a result, revenue growth is largely dependent on local assessed valuation trends rather than changes in funded ADA.

26-27 Budget		
Unrestricted	Restricted	Total
$ 1,200,000.00	$ 1,611,654.20	$ 2,811,654.20

Federal Revenues - Object 8100-8299

Plumas Unified School District receives federal funding to support specific programs that serve high-need student populations and address targeted educational priorities. These funds are restricted in nature and must be used in accordance with federal program guidelines.

Resource	Estimated	Budget	Difference	Reason
Special Education Entitlement	$ 465,800.00	$ 465,800.00	$ -	Projection
Special Education Discretionary Grants	$ 39,633.80	$ 55,267.20	$ 15,633.40	
Forest Reserve Funds	$ 1,824,035.19	$ 1,200,000.00	$ (624,035.19)	
Title I, Part A, Basic	$ 201,973.31	$ 854,918.77	$ 652,945.46	
Title II, Part A, Supporting Effective Instruc	$ 80,432.00	$ 46,546.40	$ (33,885.60)	
Title III, Immigrant Student Program	$ 2,232.01	$ 2,000.00	$ (232.01)	
Title III, English Learner Program	$ 10,808.78	$ 12,232.00	$ 1,423.22	
Other Every Student Succeeds Act	$ 48,568.92	$ 45,351.91	$ (3,217.01)	
Career and Technical Education	$ 22,345.00	$ 23,373.00	$ 1,028.00	
All Other Federal Revenue	$ 140,252.40	$ 106,164.92	$ (34,087.48)	
	$ 2,836,081.41	$ 2,811,654.20	$ (24,427.21)	

Change Narrative:

Federal revenue is projected to decrease by $24,427.21, from $2,836,081.41 at Estimated Actuals to $2,811,654.20 in the 2026-27 Adopted Budget. The overall change is primarily attributable to timing differences associated with grant expenditures and the recognition of unearned revenue, rather than significant changes in ongoing federal funding allocations.

Forest Reserve (Secure Rural Schools) funding decreases by $624,035.19. During 2024-25 and 2025-26, the District received two years of Forest Reserve payments. The 2026-27 budget reflects only the anticipated current year allocation of approximately $1.2 million. Consistent with District practice, Forest Reserve revenues are designated for one time expenditures and are not relied upon to support ongoing operational costs.

Title I, Part A revenue increases by $652,945.46 due to the planned expenditure of previously received grant funds carried forward as unearned revenue. Conversely, several federal programs, including Title II and other federal grants, reflect lower budgeted revenues based on projected program allocations and planned grant expenditures.

Overall, federal revenues remain relatively stable and continue to support Special Education, Title programs, Career Technical Education, and other federally funded educational services.

26-27 Budget		
Unrestricted	Restricted	Total
$ 340,901.00	$ 5,206,741.79	$ 5,547,642.79

Other State Revenue - Object 8300-8599

Plumas Unified receives state revenue primarily through restricted programs that support specific educational services. These include special education funding, transportation, mandated cost reimbursements, lottery funds, and grants such as the Expanded Learning Opportunities Program (ELO-P). State revenue levels are subject to annual budget decisions and may vary based on changes in enrollment, program eligibility, and legislative priorities.

Resource	Estimated	Budget	Difference	Reason
Special Education Master Plan	$ 1,791,863.00	$ 2,396,475.27	$ 604,612.27	
Mandated Costs Reimbursements	$ 75,942.25	$ 75,000.00	$ (942.25)	
Lottery - Unrestricted and Instructional Mat	$ 638,256.71	$ 435,901.00	$ (202,355.71)	
Expanded Learning Opportunities Program	$ 1,459,164.00	$ 1,459,164.00	$ -	
After School Education and Safety (ASES)	$ 97,882.64	$ 142,270.58	$ 44,387.94	
Career Technical Education Incentive Grant	$ 98,962.83	$ 119,278.41	$ 20,315.58	
Arts and Music in Schools (Prop 28)	$ 284,608.00	$ 288,000.00	$ 3,392.00	
American Indian Early Childhood Educatio	$ -	$ -	$ -	
Specialized Secondary	$ 100,000.00	$ 74,999.99	$ (25,000.01)	
All Other State Revenue	$ 1,008,802.54	$ 556,553.54	$ (452,249.00)	
	$ 5,555,481.97	$ 5,547,642.79	$ (7,839.18)	

Change Narrative:

Other State Revenue is projected to decrease slightly by $7,839.18, from $5,555,481.97 at Estimated Actuals to $5,547,642.79 in the 2026-27 Adopted Budget. While overall state revenues remain relatively stable, significant changes occur within individual state funding programs.

Special Education Master Plan revenue is projected to increase by $604,612.27 due to increased SELPA funding allocations and ongoing state investments in Special Education programs. This increase helps offset Special Education program costs and reduces pressure on unrestricted General Fund contributions.

Lottery revenue decreases by $202,355.71 primarily due to the use of one time carryover balances available in 2025-26 that are not projected to continue in 2026-27. Additionally, All Other State Revenue decreases by $452,249.00 due primarily to the expiration of one time grant programs, including the Student Support and Professional Development Discretionary Block Grant and the Universal Prekindergarten (UPK) Planning and Implementation Grant.

These decreases are partially offset by increases in ASES, Career Technical Education Incentive Grant funding, Proposition 28 Arts and Music funding, and other ongoing state programs. Overall, state revenues remain relatively consistent and continue to support instructional programs, student services, expanded learning opportunities, and Special Education services throughout the District.

	26-27 Budget	
Unrestricted	Restricted	Total
$ 510,212.00	$ 379,789.96	$ 890,001.96

Other Local Revenue - Object 8600-8799

Local revenue for Plumas Unified includes a variety of sources such as Medi-Cal billing reimbursements, interest earnings, donations, Memoranda of Understanding (MOUs), and partnerships with other agencies. These funds are typically restricted or designated for specific programs and services and help supplement the district's core educational offerings. Local revenue amounts can vary annually depending on service levels, agreements, and available community support.

Resource	Estimated	Budget	Difference	Reason
Leases and Rentals	$ 174,268.44	$ 250,212.00	$ 75,943.56	
Interest	$ 310,993.55	$ 200,000.00	$ (110,993.55)	
Interagency Services	$ 645,187.61	$ 341,789.96	$ (303,397.65)	
All Other Local Revenue	$ 1,659,961.67	$ 98,000.00	$ (1,561,961.67)	
	$ 2,790,411.27	$ 890,001.96	$ (1,900,409.31)	

Change Narrative:

Other Local Revenue is projected to decrease by $1,900,409.31, from $2,790,411.27 at Estimated Actuals to $890,001.96 in the 2026-27 Adopted Budget. The decrease is primarily attributable to the receipt of significant one time revenues in 2025-26 that are not anticipated to continue in 2026-27, including local donation funding, a one time PG&E Foundation payment, and other nonrecurring local revenue sources.

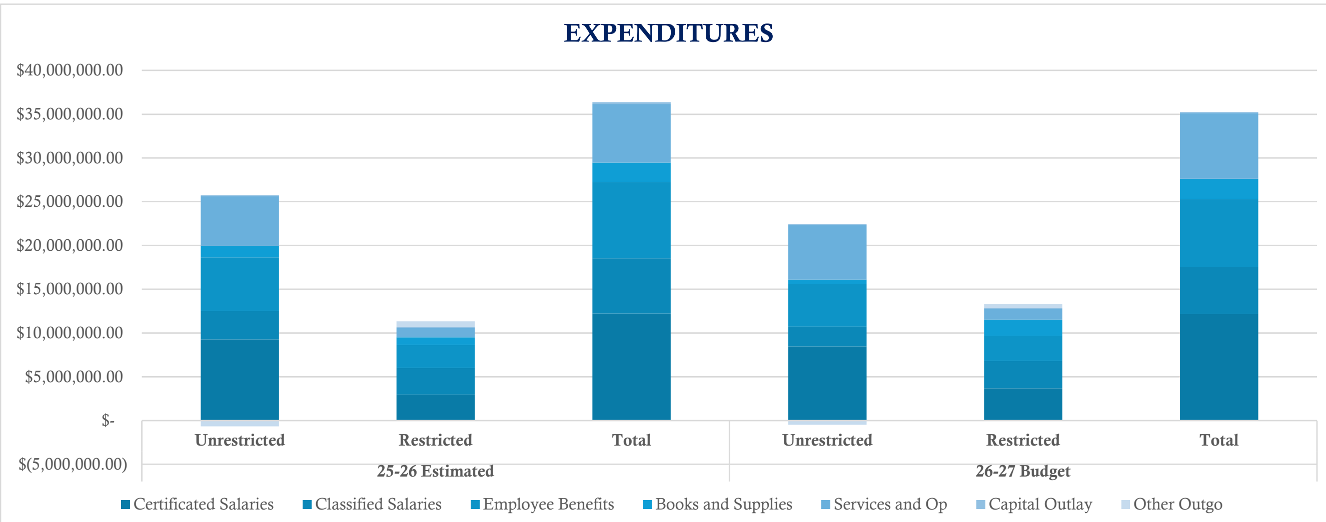
Lease and rental revenue is projected to increase by $75,943.56 due to an evaluation of existing lease agreements and the implementation of a standardized facility rental fee structure. Interest earnings are projected to decrease by $110,993.55 based on current cash flow projections, anticipated County Treasury earnings, and reduced cash balances associated with ongoing fiscal stabilization efforts.

Interagency Services revenue decreases by $303,397.65 due to updates to the Memorandum of Understanding between Plumas Unified School District and Plumas County Office of Education. Under the revised agreement, Information Technology, Business Services, and Human Resources expenditures are budgeted within the District and billed to the County Office based on actual services provided, resulting in more accurate accounting and allocation of shared service costs between the two agencies.

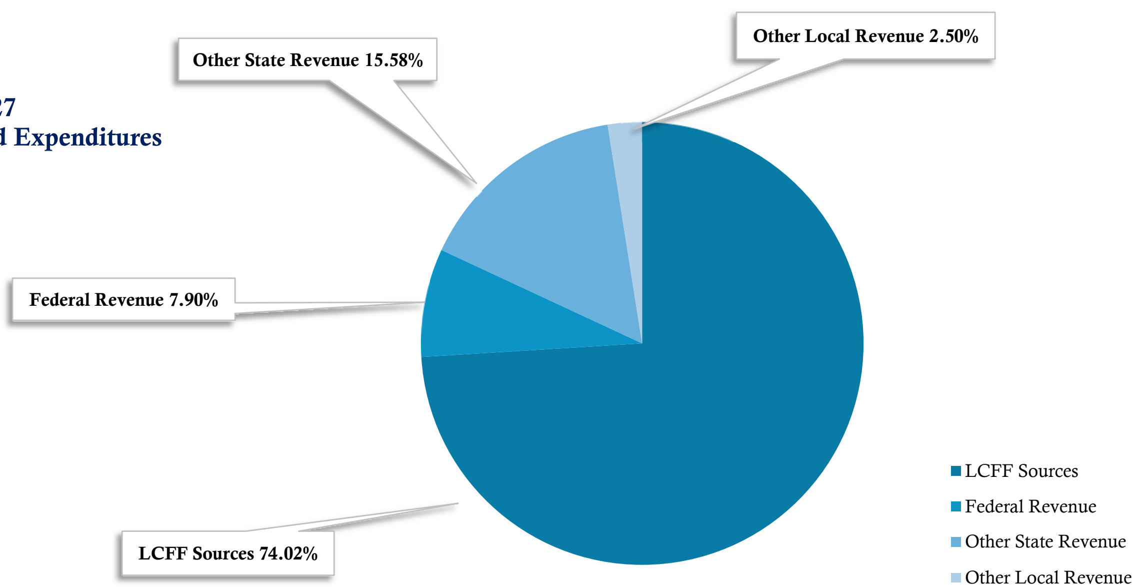
Overall, local revenue projections reflect known agreements, current operational assumptions, and the elimination of one time revenues received during the prior fiscal year.

General Fund Expenditures

	25-26 Estimated			26-27 Budget		
REVENUES	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
Certificated Salaries	$ 9,264,323.41	$ 2,962,933.25	$ 12,227,256.66	$ 8,470,585.50	$ 3,685,016.55	$ 12,155,602.05
Classified Salaries	$ 3,255,322.71	$ 3,042,842.43	$ 6,298,165.14	$ 2,259,367.72	$ 3,135,272.19	$ 5,394,639.91
Employee Benefits	$ 6,106,915.77	$ 2,620,666.30	$ 8,727,582.07	$ 4,889,029.51	$ 2,861,072.48	$ 7,750,101.99
Books and Supplies	$ 1,345,772.44	$ 871,774.33	$ 2,217,546.77	$ 481,821.84	$ 1,846,492.56	$ 2,328,314.40
Services and Op	$ 5,628,051.90	$ 1,077,694.89	$ 6,705,746.79	$ 6,246,691.09	$ 1,245,470.71	$ 7,492,161.80
Capital Outlay	$ 119,095.19	$ 91,668.34	$ 210,763.53	$ 60,000.00	$ 68,886.02	$ 128,886.02
Other Outgo	$ (672,774.60)	$ 654,628.75	$ (18,145.85)	$ (477,071.33)	$ 443,109.94	$ (33,961.39)
Total Revenues	$ 25,046,706.82	$ 11,322,208.29	$ 36,368,915.11	$ 21,930,424.33	$ 13,285,320.45	$ 35,215,744.78



2026-2027
Proposed Expenditures



26-27 Budget		
Unrestricted	Restricted	Total
$ 8,470,585.50	$ 3,685,016.55	$ 12,155,602.05

Certificated Salaries - Object 1000-1999

Certificated salaries include positions that require a valid credential or permit issued by the California Commission on Teacher Credentialing. Certificated salary costs are allocated between unrestricted and restricted resources based on program funding sources.

Resource	Estimated	Budget	Difference	Material Staffing Changes
Certificated Teachers' Salaries	$ 9,214,904.90	$ 9,244,502.27	$ 29,597.37	
Certificated Pupil Support Salaries	$ 962,674.58	$ 691,123.69	$ (271,550.89)	
Certificated Supervisors' and Administrators	$ 2,049,677.18	$ 2,003,590.88	$ (46,086.30)	
Other Certificated Salaries	$ -	$ 216,385.21	$ 216,385.21	
	$ 12,227,256.66	**$ 12,155,602.05**	**$ (71,654.61)**	

Change Narrative:

The 2026-2027 budget reflects ongoing staffing adjustments and refinements to position funding sources. Several positions previously supported by unrestricted resources have been reassigned to restricted funding sources, including IDEA and Learning Recovery Emergency Block Grant (LREBG) funds, resulting in changes between estimated actuals and budgeted expenditures.

The decrease in Certificated Pupil Support Salaries is primarily attributable to the transfer of the Behavioral Health Specialist position to Plumas County Office of Education and other staffing adjustments. The decrease in Certificated Supervisors' and Administrators' Salaries reflects organizational and staffing changes as well as updates to funding allocations.

The increase in Other Certificated Salaries reflects planned expenditures for additional grant funded activities, including Expanded Learning Opportunities Program (ELOP) coordination, ELOP instructional staffing, and summer school programs. Budgeted expenditures also include certificated stipends and instructional support activities funded through restricted resources.

Overall, certificated salary expenditures remain relatively stable compared to estimated actuals, with a net decrease of $71,655. Budget projections will continue to be monitored and adjusted as staffing assignments, grant requirements, and program needs evolve throughout the fiscal year.

26-27 Budget		
Unrestricted	Restricted	Total
$ 2,259,367.72	$ 3,135,272.19	$ 5,394,639.91

Classified Salaries - Object 2000-2999

Classified salaries include all district positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. These roles support school and district operations in a variety of areas, including instructional support, clerical services, transportation, maintenance, and business services. Positions commonly classified in this category include paraprofessionals, secretaries, health aides, clerks, bus drivers, maintenance and operations staff, and administrative support personnel. Food service staff, funded through the Child Nutrition Fund (Fund 13), are excluded from General Fund expenditures in 25-26 budgets.

Resource		Estimated		Budget		Difference	Material Staffing Changes
Classified Instructional Salaries	$	1,917,622.32	$	1,774,208.12	$	(143,414.20)	
Classified Support Salaries	$	2,960,868.92	$	2,003,738.76	$	(957,130.16)	
Classified Supervisors' and Administrators' S	$	424,943.25	$	766,753.21	$	341,809.96	
Clerical, Technical and Office Salaries	$	854,649.20	$	787,205.03	$	(67,444.17)	
Other Classified Salaries	$	140,081.45	$	62,734.79	$	(77,346.66)	
	$	**6,298,165.14**	**$**	**5,394,639.91**	**$**	**(903,525.23)**	

Change Narrative:

The 2026-2027 budget reflects the ongoing impact of staffing reductions approved and implemented during the 2025-2026 fiscal year, resulting in lower classified salary expenditures compared to estimated actuals. The most significant decreases are reflected in Classified Support Salaries and Classified Instructional Salaries due to position reductions, vacancies, and organizational restructuring.

Classified Supervisors' and Administrators' Salaries increased primarily due to budgeting the Chief Business Official position at 100% within the District. In prior projections, a portion of these costs was allocated differently. Additionally, the District will continue to receive reimbursement from Plumas County Office of Education for 25% of the Human Resources Supervisor and Educational Services Director positions. These reimbursements are recorded as revenue in Object 8677 rather than as a reduction of salary expenditures.

Clerical, technical, office, and other classified salary budgets were adjusted to align with current staffing assignments, program needs, and projected operational requirements for 2026-2027.

Overall, classified salary expenditures decreased by $903,525 compared to estimated actuals, reflecting the District's continued efforts to align staffing levels and expenditures with available resources while maintaining essential services and instructional support.

Employee Benefits - Object 3000-3999

26-27 Budget					
Unrestricted		Restricted		Total	
$	4,889,029.51	$	2,861,072.48	$	7,750,101.99

Employee Benefits account for employers’ contributions to retirement plans: State Teachers’ Retirement System (STRS), Public Employees’ Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers’ Compensation, State Unemployment Insurance, FICA and Medicare.

Resource		Estimated		Budget		Difference	Reason
STRS	$	2,169,257.41	$	2,203,181.49	$	33,924.08	
PERS	$	1,655,086.19	$	1,551,750.54	$	(103,335.65)	
OASDI/Medicare/Alternative	$	661,095.45	$	711,861.21	$	50,765.76	
Health and Welfare Benefits	$	3,088,506.48	$	2,197,002.09	$	(891,504.39)	
Unemployment Insurance	$	37,055.19	$	8,224.68	$	(28,830.51)	
Workers' Compensation	$	653,324.75	$	617,999.80	$	(35,324.95)	
OPEB, Allocated	$	167,667.80	$	164,493.40	$	(3,174.40)	
OPEB, Active Employees	$	-	$	-	$	-	
Other Employee Benefits	$	295,588.80	$	295,588.78	$	(0.02)	
	$	**8,727,582.07**	**$**	**7,750,101.99**	**$**	**(977,480.08)**	

Change Narrative:

Changes in employee benefits reflect adjustments to salary expenditures resulting from staffing reductions and vacancy savings. Employer contributions for STRS, PERS, OASDI/Medicare, and health and welfare benefits fluctuate in proportion to salary costs. Workers’ Compensation and Unemployment Insurance may vary based on experience based rates and claim activity.

	26-27 Budget	
Unrestricted	Restricted	Total
$ 481,821.84	$ 1,846,492.56	$ 2,328,314.40

Books and Supplies - Object 4000-4999

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

Resource	Estimated	Budget	Difference	Material Changes
Approved Textbooks and Core Curricula M:	$ 162,740.09	$ 745,881.42	$ 583,141.33	
Books and Other Reference Materials	$ 59,705.88	$ 173,536.66	$ 113,830.78	
Materials and Supplies	$ 1,313,643.96	$ 1,051,566.66	$ (262,077.30)	
Noncapitalized Equipment	$ 642,490.70	$ 78,044.66	$ (564,446.04)	
Food	$ 38,966.14	$ 279,285.00	$ 240,318.86	
	$ 2,217,546.77	**$ 2,328,314.40**	**$ 110,767.63**	

Change Narrative:

Books and Supplies expenditures are projected to increase by $110,767.63, from $2,217,546.77 at Estimated Actuals to $2,328,314.40 in the 2026-27 Adopted Budget. The increase is primarily attributable to planned curriculum and instructional material purchases, including a mathematics curriculum adoption funded through available grant resources.

Approved Textbooks and Core Curricula Materials increase by $583,141.33 and Books and Other Reference Materials increase by $113,830.78 as the District implements curriculum improvements and instructional resource investments. Grant spending plans continue to prioritize personnel costs where allowable, including extra duty assignments, stipends, and professional development opportunities to support instructional initiatives and staff capacity building.

Materials and Supplies decrease by $262,077.30 and Noncapitalized Equipment decreases by $564,446.04. The reduction in equipment purchases reflects limited technology replacement needs in 2026-27 following significant classroom technology investments and refresh cycles completed in prior years.

Food expenditures increase by $240,318.86. Although food service operations have transitioned to Fund 13, food costs associated with Expanded Learning Opportunities Program (ELOP) activities remain budgeted within the General Fund. These expenditures support after school meal programs and summer school meal services and are fully supported through ELOP grant funding.

Overall, expenditure projections reflect instructional priorities, grant funded program plans, and the District's continued efforts to align spending with available funding sources and student needs.

	26-27 Budget	
Unrestricted	Restricted	Total
$ 6,246,691.09	$ 1,245,470.71	$ 7,492,161.80

Services and Other Oper. Exp. - Object 5000-5999

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

Resource	Estimated	Budget	Difference	Material Changes
Subagreements for Services	$ 30,000.00	$ -	$ (30,000.00)	
Travel and Conferences	$ 225,121.86	$ 256,860.97	$ 31,739.11	
Dues and Memberships	$ 35,257.98	$ 26,683.00	$ (8,574.98)	
Insurance	$ 617,690.98	$ 623,959.73	$ 6,268.75	
Operations and Housekeeping Services	$ 1,839,722.28	$ 1,586,721.50	$ (253,000.78)	
Rentals, Leases, Repairs, and Noncapitalize	$ 911,759.53	$ 322,370.68	$ (589,388.85)	
Transfers of Direct Costs	$ -	$ -	$ -	
Transfers of Direct Costs - Interfund	$ -	$ -	$ -	
Professional/Consulting Services and Opera	$ 2,976,747.53	$ 4,654,535.92	$ 1,677,788.39	
Communications	$ 69,446.63	$ 21,030.00	$ (48,416.63)	
	$ 6,705,746.79	**$ 7,492,161.80**	**$ 786,415.01**	

Change Narrative:

Services and Other Operating Expenditures are projected to increase by $786,415.01, from $6,705,746.79 at Estimated Actuals to $7,492,161.80 in the 2026-27 Adopted Budget. The increase is primarily attributable to changes in the accounting and allocation of shared services between Plumas Unified School District and Plumas County Office of Education under the updated interagency services Memorandum of Understanding.

Under the revised agreement, Information Technology, Business Services, and Human Resources expenditures are budgeted and tracked within the District and subsequently billed to the County Office based on actual services provided. This results in increased Professional and Consulting Services expenditures while providing more accurate accounting and cost allocation for shared operational functions.

Operations and Housekeeping Services, Rentals and Leases, Communications, and other operating expenditure categories reflect ongoing evaluations of service contracts, operational needs, and expenditure reductions associated with the expiration of grant funded activities and one time projects. The significant decrease in Rentals, Leases, Repairs, and Noncapitalized Improvements is primarily attributable to the completion of one time projects and reduced facility related expenditures budgeted in the prior year.

Overall, expenditure projections reflect continued implementation of the Fiscal Stabilization Plan, evaluation of service levels, expiration of certain grant funded activities, and efforts to align operational expenditures with available ongoing funding sources.

Transfers of Indirect Costs - Object 7300-7399

26-27 Budget		
Unrestricted	Restricted	Total
$ (477,071.33)	$ 443,109.94	$ (33,961.39)

Transfers of Indirect Costs represent charges to restricted programs for their share of administrative and operational support services, such as fiscal, payroll, human resources, and technology functions. These transfers reimburse unrestricted resources for costs incurred in supporting grant funded and categorical programs.

Resource	Estimated	Budget	Difference	Material Changes
Transfers of Indirect Costs	$ -	$ -	$ -	
Transfers of Indirect Costs - Interfund	$ (18,145.85)	$ (33,961.39)	$ (15,815.54)	
	$ (18,145.85)	**$ (33,961.39)**	**$ (15,815.54)**	

Change Narrative:

Transfers of Indirect Costs are projected to increase from $(18,145.85) to $(33,961.39) in the 2026-27 Adopted Budget. The increase is primarily attributable to the District's approved indirect cost rate increasing from 4.38% to 7.63%, resulting in greater recovery of allowable administrative and operational support costs from eligible programs and funds.

In addition, the District has reviewed indirect cost application practices to ensure eligible programs and funds, including Fund 11 Adult Education and Fund 13 Cafeteria Fund, are charged their appropriate share of administrative support costs where allowable. These charges reimburse unrestricted resources for fiscal, payroll, human resources, technology, and other centralized services provided in support of program operations.

The increase improves cost allocation practices, strengthens compliance with indirect cost requirements, and ensures unrestricted General Fund resources are appropriately reimbursed for services supporting restricted and special revenue programs.

Transfer Out - Object 7600-7629
Transfers In - Object 8900-8929

26-27 Budget		
Unrestricted	Restricted	Total
$ -	$ -	$ -

Transfers In and Transfers Out represent the movement of resources between funds to support program operations, comply with funding requirements, and account for resources that are more appropriately reported in another fund.

Resource	Estimated	Budget	Difference	Material Changes
Interfund Transfers Out	$ 626,480.72	$ -	$ (626,480.72)	
Interfund Transfers Out	$ -	$ -	$ -	
	$ -	**$ -**	**$ -**	

Change Narrative:

Interfund Transfers Out are projected to decrease by $626,480.72, from $626,480.72 at Estimated Actuals to $0 in the 2026-27 Adopted Budget. The transfer made during 2025-26 was a one time transfer to support the establishment of Fund 13 (Cafeteria Fund) as a separate operating fund.

Beginning in 2026-27, Fund 13 is projected to operate as a self supporting program and no additional General Fund transfers are anticipated. Program revenues and expenditures have been budgeted within Fund 13, eliminating the need for ongoing General Fund support.

The elimination of the transfer reflects the District's efforts to maintain appropriate fund accounting practices and ensure that food service operations are financially self contained.

Ending Fund Balance

26-27 Budget		
Unrestricted	Restricted	Total
$ 11,017,604.43	$ 4,839,169.20	$ 15,856,773.63

Resource	Estimated	Budget	Difference	Material Changes
As of July 1 - Unaudited	$ 7,134,077.31	$ 16,208,929.83	$ 9,074,852.52	
Audit Adjustments	$ -	$ -	$ -	
As of July 1 - Audited (F1a + F1b)	$ 7,134,077.31	$ 16,208,929.83	$ 9,074,852.52	
Other Restatements	$ 1,174,950.43	$ -	$ (1,174,950.43)	
Adjusted Beginning Balance (F1c + F1d)	$ 8,309,027.74	$ 16,208,929.83	$ 7,899,902.09	
Ending Balance, June 30 (E + F1e)	$ 16,208,929.83	$ 15,856,773.63	$ (352,156.20)	
		$ 15,856,773.90		
Compenents of Ending Fund balance				
Restricted	$ 7,162,738.89	$ 4,839,169.47	$ (2,323,569.42)	
Economic Uncertainty	$ 1,438,256.10	$ 1,467,503.28	$ 29,247.18	
Stabilization Arrangements	$ 4,593,224.48	$ 7,153,412.96	$ 2,560,188.48	
Forest Reserve	$ 2,559,688.19	$ 2,396,688.19	$ (163,000.00)	
Assigned	$ 455,022.17	$ (0.27)	$ (455,022.44)	
	$ 16,208,929.83	$ 15,856,773.63	$ (352,156.20)	

Change Narrative:

The District projects an ending fund balance of $15,856,773.63 at June 30, 2027, a decrease of $352,156.20 from the prior year. The projected ending balance reflects the positive impact of expenditure reductions implemented during 2025-26 and 2026-27 as part of the Fiscal Stabilization Plan. These actions have significantly improved the District's structural budget position and support the long term goal of restoring fiscal solvency and rebuilding reserves.

While the ending fund balance remains strong, it is important to recognize that a substantial portion of the balance consists of one time resources. Approximately $8.5 million is attributable to the emergency advance apportionment received by the District and does not represent discretionary resources available for ongoing expenditures. In addition, the District's receipt of multiple years of Secure Rural Schools (Forest Reserve) funding has temporarily increased available fund balance. These revenues are budgeted for one time expenditures and are not intended to support ongoing operations.

Excluding restricted balances, the emergency apportionment, and Forest Reserve funding, available unrestricted resources are significantly lower than the total reported fund balance. The District remains committed to utilizing one time revenues for one time purposes to avoid creating future structural deficits and to maintain annual budgetary surpluses necessary for long term fiscal recovery.

The 2026-27 Adopted Budget represents the District's best estimate based on information available at the time of adoption. Actual staffing costs, enrollment trends, program expenditures, and potential liabilities will continue to be evaluated throughout the fiscal year. As a result, the First Interim Report will provide a more complete picture of the District's ongoing fiscal position as staffing and operational assumptions are finalized.

Multi-Year Projection Assumptions

General Fund Revenues

Combined	2026-27	2027-28	2028-29
LCFF Sources	$ 26,354,947.26	$ 26,714,278.39	$ 27,072,008.95
Federal Revenue	$ 2,811,654.20	$ 3,123,323.50	$ 2,811,654.20
Other State Revenue	$ 5,547,642.79	$ 5,573,347.48	$ 5,771,950.95
Other Local Revenue	$ 890,001.96	$ 982,368.34	$ 985,744.97
Total Revenues	$ 35,604,246.21	$ 36,393,317.71	$ 36,641,359.07

Unrestricted	2026-27	2027-28	2028-29
LCFF Sources	$ 26,354,947.26	$ 26,714,278.39	$ 27,072,008.95
Federal Revenue	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00
Other State Revenue	$ 340,901.00	$ 321,851.87	$ 444,725.56
Other Local Revenue	$ 510,212.00	$ 497,168.60	$ 497,168.60
	$ 28,406,060.26	$ 28,733,298.86	$ 29,213,903.11

Assumption:

As a Basic Aid district, Plumas Unified School District's unrestricted revenue is primarily driven by local property tax collections rather than state aid. Accordingly, unrestricted revenue projections remain relatively stable throughout the multiyear projection period, with modest annual growth attributable to projected increases in local property tax revenues and ongoing state Cost of Living Adjustments incorporated into LCFF calculations.

Property tax revenues have been projected conservatively based on available county information and anticipated growth in assessed valuations. Federal revenues are projected to remain stable and include ongoing Secure Rural Schools (Forest Reserve) funding through the authorized period. State revenues reflect current funding formulas, program allocations, and estimated COLA adjustments. Local revenues are based on existing agreements, interest earnings, facility rentals, and other ongoing revenue sources.

The District will continue to monitor economic conditions, assessed valuation growth, state budget actions, and funding allocations throughout the fiscal year and will update projections as additional information becomes available.

Restricted	2026-27	2027-28	2028-29
LCFF Sources	$ -	$ -	$ -
Federal Revenue	$ 1,611,654.20	$ 1,923,323.50	$ 1,611,654.20
Other State Revenue	$ 5,206,741.79	$ 5,251,495.61	$ 5,327,225.39
Other Local Revenue	$ 379,789.96	$ 485,199.74	$ 488,576.37
	$ 7,198,185.95	$ 7,660,018.85	$ 7,427,455.96

Assumption:

Restricted revenue projections are based on currently authorized federal, state, and local funding sources and reflect anticipated program expenditures over the multiyear projection period. Federal revenues are primarily comprised of annually allocated entitlement programs, including Special Education, Title I, Title II, Title III, and Career Technical Education grants, which have historically remained relatively consistent from year to year. Variations in federal revenue are primarily attributable to the timing of grant expenditures and the recognition of unearned revenue rather than significant changes in annual allocations.

Restricted state revenues reflect ongoing funding for Special Education, Expanded Learning Opportunities Program (ELO-P), After School Education and Safety (ASES), Proposition 28 Arts and Music funding, Career Technical Education programs, and other categorical programs. Local restricted revenues are based on existing agreements, grant awards, and program specific funding commitments. Revenue projections will continue to be monitored and updated as grant allocations, entitlement calculations, and program requirements become available.

General Fund Expenditures

Combined		2026-27		2027-28		2028-29
Certificated Salaries	$	12,155,602.05	$	12,483,144.44	$	12,205,740.03
Classified Salaries	$	5,394,639.91	$	5,494,650.42	$	5,668,078.92
Employee Benefits	$	7,750,101.99	$	7,995,618.90	$	8,034,732.37
Books and Supplies	$	2,328,314.40	$	2,480,953.00	$	1,720,944.23
Services and Other Operating Expenditures	$	7,492,161.80	$	7,442,182.48	$	7,731,582.49
Capital Outlay	$	128,886.02	$	128,886.02	$	128,886.02
Other Outgo - Transfers of Indirect Costs	$	(33,961.39)	$	(78,511.00)	$	(94,984.37)
Total Revenues	$	35,215,744.78	$	35,946,924.26	$	35,394,979.69

Unrestricted		2026-27		2027-28		2028-29
Certificated Salaries	$	8,470,585.50	$	8,708,110.19	$	8,951,051.79
Classified Salaries	$	2,259,367.72	$	2,331,667.49	$	2,406,280.84
Employee Benefits	$	4,889,029.51	$	5,068,297.95	$	5,219,040.83
Books and Supplies	$	481,821.84	$	747,143.77	$	510,864.94
Services and Other Operating Expenditures	$	6,246,691.09	$	6,331,708.88	$	6,619,388.60
Capital Outlay	$	60,000.00	$	60,000.00	$	60,000.00
Other Outgo - Transfers of Indirect Costs	$	(477,071.33)	$	(477,071.33)	$	(477,071.33)
	$	21,930,424.33	$	22,769,856.95	$	23,289,555.67

Assumption:

Assumption:

Unrestricted expenditure projections are based on current staffing levels, approved organizational structures, step and column advancements, statutory benefit increases, and ongoing operational requirements. No across the board salary schedule increases have been included beyond known contractual obligations and annual employee movement on salary schedules.

Personnel costs continue to represent the largest component of unrestricted expenditures. Staffing projections reflect positions necessary to maintain core educational programs and district operations while continuing implementation of the Fiscal Stabilization Plan. Expenditure assumptions also incorporate the elimination of grant funded positions and activities as funding sources expire unless alternative ongoing funding has been identified.

Books and Supplies expenditures reflect planned curriculum purchases, instructional materials, and operational supply needs. Services and Other Operating Expenditures include ongoing contracts, utilities, insurance, technology services, special education support, transportation, and other operational costs necessary to maintain district operations. Indirect cost recoveries are projected based on the District's approved indirect cost rate and current program assumptions.

The District will continue to evaluate staffing levels, operational expenditures, and service delivery models to ensure ongoing expenditures remain aligned with available revenues and long term fiscal recovery objectives.

Restricted		2026-27		2027-28		2028-29
Certificated Salaries	$	3,685,016.55	$	3,775,034.25	$	3,254,688.24
Classified Salaries	$	3,135,272.19	$	3,162,982.93	$	3,261,798.08
Employee Benefits	$	2,861,072.48	$	2,927,320.95	$	2,815,691.54
Books and Supplies	$	1,846,492.56	$	1,733,809.23	$	1,210,079.29
Services and Other Operating Expenditures	$	1,245,470.71	$	1,110,473.60	$	1,112,193.89
Capital Outlay	$	68,886.02	$	68,886.02	$	68,886.02
Other Outgo - Transfers of Indirect Costs	$	443,109.94	$	398,560.33	$	382,086.96
	$	13,285,320.45	$	13,177,067.31	$	12,105,424.02

Assumption:

Restricted expenditures are projected based on currently authorized federal, state, and local funding sources and approved grant spending plans. When allowable, grant funded expenditures prioritize personnel costs, including salaries, benefits, extra duty assignments, stipends, and professional development opportunities that directly support program implementation and student outcomes.

Staffing projections reflect grant funded positions currently supported by restricted resources. As grants expire, associated positions and expenditures are evaluated individually and either discontinued or identified for alternative funding sources when necessary. The multiyear projection assumes the elimination of positions and activities supported by expiring one time grants unless ongoing funding has been secured.

Books and Supplies expenditures include curriculum adoptions, instructional materials, program supplies, and other grant funded purchases. The reduction in future years reflects the completion of planned one time purchases and the expiration of certain grant funded programs. Services and Other Operating Expenditures reflect program specific contracts, professional development, student services, and other allowable costs necessary to support grant objectives and compliance requirements.

Ending Fund Balance

Resource	2026-27	2027-28	2028-29
Beginning Balance	$ 16,208,929.83	$ 15,856,773.63	$ 15,562,509.45
Ending Balance	$ 15,856,773.63	$ 15,562,509.45	$ 16,068,231.20
Compenents of Ending Fund balance			
Restricted	$ 4,839,169.47	$ 3,214,202.26	$ 2,539,332.66
Economic Uncertainty	$ 1,467,503.28	$ 1,467,503.28	$ 1,084,069.12
Stabilization Arrangements	$ 7,153,412.96	$ 8,500,000.00	$ 8,500,000.00
Assigned	$ (0.27)	$ 144,115.72	$ 1,868,141.23
Forest Reserve	$ 2,396,688.19	$ 2,236,688.19	$ 2,076,688.19
	$ 15,856,773.63	$ 15,562,509.45	$ 16,068,231.20

Fiscal Stablization:
The multiyear projection demonstrates significant progress toward achieving the objectives of the District's Fiscal Stabilization Plan. Through expenditure reductions implemented during 2025-26 and 2026-27, the District has reestablished spending patterns that align ongoing expenditures with recurring revenues. The projection reflects a structurally balanced budget that can be sustained throughout the multiyear period while maintaining educational programs and operational services.

While the projected ending fund balances remain strong, it is important to recognize that a significant portion of the balance consists of one time resources. The Stabilization Arrangement balance reflects the emergency advance apportionment and is not available to support ongoing expenditures. Additionally, the Forest Reserve balance represents one time Secure Rural Schools funding that should be utilized for one time purposes and not ongoing operational commitments.

The growth in assigned fund balance projected in future years reflects the District's ability to maintain annual operating surpluses and avoid deficit spending. This represents a substantial improvement from prior years and demonstrates the effectiveness of the District's fiscal recovery efforts. Continued monitoring of staffing, enrollment, expenditures, and potential liabilities will be necessary to validate these assumptions. The First Interim Report will provide the first comprehensive evaluation of actual budget performance and progress toward long term fiscal sustainability.

Plumas Unified School District

Proposed Budget

2026-2027

General Fund 01

SACS Forms

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: Plumas County Schools

Date: 6/12/2026

Public Hearing:

Place: Plumas County Schools

Date: 6/17/2026

Time: 5:00 PM

Adoption Date: ______

Signed: ______

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Richard DuVarney   Title: County Administrator

Contact person for additional information on the budget reports:

Name: Stephanie Shatto   Telephone: 530-283-6500

Title: Interim Chief Business Official   E-mail: sshatto@pcoe.k12.ca.us

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/24/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district’s financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		**X**
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		**X**

Form CC - Workers' Compensation Certification

2026–27 Budget

Local Educational Agency (LEA): Plumas Unified

County: Plumas

Fiscal Year and Reporting Period: 2026–27 Budget, July 1

County District School (CDS) Number: 32 66969 0000000

Dataset Submission Number: H8BGCPN9WT (2026–27)

California Department of Education (CDE)

Standardized Account Code Structure (SACS) Web Financial Reporting System, System Version SACS V15

Form CC, Form Version 4 (FV4)

Printed: 06/12/2026 10:49 AM

Note: Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office at the School Fiscal Services Division at sacsweb@cde.ca.gov

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

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

Signature (Original signature required)

______	06/17/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Richard DuVarney	County Administrator
Printed Name	Title

For additional information on this certification, please contact:

Stephanie Shatto	Interim CBO
Name	Title
sshatto@pcoe.k12.ca.us	530-283-6500
Email	Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,107,654.00	0.00	26,107,654.00	26,354,947.26	0.00	26,354,947.26	0.9%
2) Federal Revenue		8100-8299	1,859,069.12	977,012.29	2,836,081.41	1,200,000.00	1,611,654.20	2,811,654.20	-0.9%
3) Other State Revenue		8300-8599	423,681.72	5,131,800.25	5,555,481.97	340,901.00	5,206,741.79	5,547,642.79	-0.1%
4) Other Local Revenue		8600-8799	1,495,254.32	1,295,156.95	2,790,411.27	510,212.00	379,789.96	890,001.96	-68.1%
5) TOTAL, REVENUES			29,885,659.16	7,403,969.49	37,289,628.65	28,406,060.26	7,198,185.95	35,604,246.21	-4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,264,323.41	2,962,933.25	12,227,256.66	8,470,585.50	3,685,016.55	12,155,602.05	-0.6%
2) Classified Salaries		2000-2999	3,255,322.71	3,042,842.43	6,298,165.14	2,259,367.72	3,135,272.19	5,394,639.91	-14.3%
3) Employee Benefits		3000-3999	6,106,915.77	2,620,666.30	8,727,582.07	4,889,029.51	2,861,072.48	7,750,101.99	-11.2%
4) Books and Supplies		4000-4999	1,345,772.44	871,774.33	2,217,546.77	481,821.84	1,846,492.56	2,328,314.40	5.0%
5) Services and Other Operating Expenditures		5000-5999	5,628,051.90	1,077,694.89	6,705,746.79	6,246,691.09	1,245,470.71	7,492,161.80	11.7%
6) Capital Outlay		6000-6999	119,095.19	91,668.34	210,763.53	60,000.00	68,886.02	128,886.02	-38.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	894,330.73	0.00	894,330.73	723,695.08	16,962.55	740,657.63	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(672,774.60)	654,628.75	(18,145.85)	(477,071.33)	443,109.94	(33,961.39)	87.2%
9) TOTAL, EXPENDITURES			25,941,037.55	11,322,208.29	37,263,245.84	22,654,119.41	13,302,283.00	35,956,402.41	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,944,621.61	(3,918,238.80)	26,382.81	5,751,940.85	(6,104,097.05)	(352,156.20)	-1,434.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	468,042.22	158,438.50	626,480.72	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	8,500,000.00	0.00	8,500,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,244,426.38)	5,244,426.38	0.00	(3,780,527.44)	3,780,527.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,787,531.40	5,085,987.88	7,873,519.28	(3,780,527.44)	3,780,527.44	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,732,153.01	1,167,749.08	7,899,902.09	1,971,413.41	(2,323,569.61)	(352,156.20)	-104.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,139,087.58	5,994,989.73	7,134,077.31	9,046,191.02	7,162,738.81	16,208,929.83	127.2%
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)			1,139,087.58	5,994,989.73	7,134,077.31	9,046,191.02	7,162,738.81	16,208,929.83	127.2%
d) Other Restatements		9795	1,174,950.43	0.00	1,174,950.43	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,314,038.01	5,994,989.73	8,309,027.74	9,046,191.02	7,162,738.81	16,208,929.83	95.1%
2) Ending Balance, June 30 (E + F1e)			9,046,191.02	7,162,738.81	16,208,929.83	11,017,604.43	4,839,169.20	15,856,773.63	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,544.00	0.00	2,544.00	0.00	0.00	0.00	-100.0%
Stores		9712	346,194.61	0.00	346,194.61	0.00	0.00	0.00	-100.0%
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	7,162,738.89	7,162,738.89	0.00	4,839,169.47	4,839,169.47	-32.4%
c) Committed									
Stabilization Arrangements		9750	4,593,224.48	0.00	4,593,224.48	7,153,412.96	0.00	7,153,412.96	55.7%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,665,971.83	0.00	2,665,971.83	2,396,688.19	0.00	2,396,688.19	-10.1%
Forest Reserve (SRS)	0000	9780	*2,559,688.19*		*2,559,688.19*			*0.00*	
Forest Reserve (SRS)	0000	9780			*0.00*	*2,396,688.19*		*2,396,688.19*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,438,256.10	0.00	1,438,256.10	1,467,503.28	0.00	1,467,503.28	2.0%
Unassigned/Unappropriated Amount		9790	0.00	(.08)	(.08)	0.00	(.27)	(.27)	237.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,592,674.40	6,893,127.41	17,485,801.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(11,649.95)	32,384.32	20,734.37				
c) in Revolving Cash Account		9130	2,544.00	0.00	2,544.00				
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	284,623.26	1,140,401.12	1,425,024.38				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	346,194.61	0.00	346,194.61				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,214,386.32	8,065,912.85	19,280,299.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	802,369.63	192,831.09	995,200.72				
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			802,369.63	192,831.09	995,200.72				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,412,016.69	7,873,081.76	18,285,098.45				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,389,346.00	0.00	1,389,346.00	1,389,346.00	0.00	1,389,346.00	0.0%
Education Protection Account State Aid - Current Year		8012	299,154.00	0.00	299,154.00	293,712.00	0.00	293,712.00	-1.8%
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	123,660.00	0.00	123,660.00	126,133.20	0.00	126,133.20	2.0%
Timber Yield Tax		8022	179,996.00	0.00	179,996.00	183,595.92	0.00	183,595.92	2.0%
Other Subventions/In-Lieu Taxes		8029	14,499.00	0.00	14,499.00	14,788.98	0.00	14,788.98	2.0%
County & District Taxes									
Secured Roll Taxes		8041	27,144,539.00	0.00	27,144,539.00	27,687,429.78	0.00	27,687,429.78	2.0%
Unsecured Roll Taxes		8042	709,593.00	0.00	709,593.00	723,784.86	0.00	723,784.86	2.0%
Prior Years' Taxes		8043	22,376.00	0.00	22,376.00	22,823.52	0.00	22,823.52	2.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,883,163.00	0.00	29,883,163.00	30,441,614.26	0.00	30,441,614.26	1.9%
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	(3,775,509.00)	0.00	(3,775,509.00)	(4,086,667.00)	0.00	(4,086,667.00)	8.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,107,654.00	0.00	26,107,654.00	26,354,947.26	0.00	26,354,947.26	0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	465,800.00	465,800.00	0.00	465,800.00	465,800.00	0.0%
Special Education Discretionary Grants		8182	0.00	39,633.80	39,633.80	0.00	55,267.20	55,267.20	39.4%
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	1,824,035.19	0.00	1,824,035.19	1,200,000.00	0.00	1,200,000.00	-34.2%
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		201,973.31	201,973.31		854,918.77	854,918.77	323.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title II, Part A, Supporting Effective Instruction	4035	8290		80,432.00	80,432.00		46,546.40	46,546.40	-42.1%
Title III, Immigrant Student Program	4201	8290		2,232.01	2,232.01		2,000.00	2,000.00	-10.4%
Title III, English Learner Program	4203	8290		10,808.78	10,808.78		12,232.00	12,232.00	13.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		48,568.92	48,568.92		45,351.91	45,351.91	-6.6%
Career and Technical Education	3500-3599	8290		22,345.00	22,345.00		23,373.00	23,373.00	4.6%
All Other Federal Revenue	All Other	8290	35,033.93	105,218.47	140,252.40	0.00	106,164.92	106,164.92	-24.3%
TOTAL, FEDERAL REVENUE			1,859,069.12	977,012.29	2,836,081.41	1,200,000.00	1,611,654.20	2,811,654.20	-0.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,791,863.00	1,791,863.00		2,396,475.27	2,396,475.27	33.7%
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	75,942.25	0.00	75,942.25	75,000.00	0.00	75,000.00	-1.2%
Lottery - Unrestricted and Instructional Materials		8560	342,946.67	295,310.04	638,256.71	265,901.00	170,000.00	435,901.00	-31.7%
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		1,459,164.00	1,459,164.00		1,459,164.00	1,459,164.00	0.0%
After School Education and Safety (ASES)	6010	8590		97,882.64	97,882.64		142,270.58	142,270.58	45.3%
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		98,962.83	98,962.83		119,278.41	119,278.41	20.5%
Arts and Music in Schools (Prop 28)	6770	8590		284,608.00	284,608.00		288,000.00	288,000.00	1.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		100,000.00	100,000.00		74,999.99	74,999.99	-25.0%
All Other State Revenue	All Other	8590	4,792.80	1,004,009.74	1,008,802.54	0.00	556,553.54	556,553.54	-44.8%
TOTAL, OTHER STATE REVENUE			423,681.72	5,131,800.25	5,555,481.97	340,901.00	5,206,741.79	5,547,642.79	-0.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	174,268.44	0.00	174,268.44	250,212.00	0.00	250,212.00	43.6%
Interest		8660	310,993.55	0.00	310,993.55	200,000.00	0.00	200,000.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	645,187.61	645,187.61	0.00	341,789.96	341,789.96	-47.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,009,992.33	649,969.34	1,659,961.67	60,000.00	38,000.00	98,000.00	-94.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,495,254.32	1,295,156.95	2,790,411.27	510,212.00	379,789.96	890,001.96	-68.1%
TOTAL, REVENUES			29,885,659.16	7,403,969.49	37,289,628.65	28,406,060.26	7,198,185.95	35,604,246.21	-4.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,259,671.35	1,955,233.55	9,214,904.90	6,654,042.54	2,590,459.73	9,244,502.27	0.3%
Certificated Pupil Support Salaries		1200	398,863.73	563,810.85	962,674.58	272,215.03	418,908.66	691,123.69	-28.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,605,788.33	443,888.85	2,049,677.18	1,544,327.93	459,262.95	2,003,590.88	-2.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	216,385.21	216,385.21	New
TOTAL, CERTIFICATED SALARIES			9,264,323.41	2,962,933.25	12,227,256.66	8,470,585.50	3,685,016.55	12,155,602.05	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	232,601.17	1,685,021.15	1,917,622.32	7,508.12	1,766,700.00	1,774,208.12	-7.5%
Classified Support Salaries		2200	1,905,379.94	1,055,488.98	2,960,868.92	1,132,931.83	870,806.93	2,003,738.76	-32.3%
Classified Supervisors' and Administrators' Salaries		2300	261,698.27	163,244.98	424,943.25	394,400.51	372,352.70	766,753.21	80.4%
Clerical, Technical and Office Salaries		2400	772,652.20	81,997.00	854,649.20	691,695.86	95,509.17	787,205.03	-7.9%
Other Classified Salaries		2900	82,991.13	57,090.32	140,081.45	32,831.40	29,903.39	62,734.79	-55.2%
TOTAL, CLASSIFIED SALARIES			3,255,322.71	3,042,842.43	6,298,165.14	2,259,367.72	3,135,272.19	5,394,639.91	-14.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,643,395.55	525,861.86	2,169,257.41	1,544,150.70	659,030.79	2,203,181.49	1.6%
PERS		3201-3202	869,325.05	785,761.14	1,655,086.19	674,690.96	877,059.58	1,551,750.54	-6.2%
OASDI/Medicare/Alternative		3301-3302	393,687.94	267,407.51	661,095.45	361,852.72	350,008.49	711,861.21	7.7%
Health and Welfare Benefits		3401-3402	2,263,206.50	825,299.98	3,088,506.48	1,468,655.36	728,346.73	2,197,002.09	-28.9%
Unemployment Insurance		3501-3502	34,122.14	2,933.05	37,055.19	4,985.41	3,239.27	8,224.68	-77.8%
Workers' Compensation		3601-3602	439,921.99	213,402.76	653,324.75	374,612.18	243,387.62	617,999.80	-5.4%
OPEB, Allocated		3701-3702	167,667.80	0.00	167,667.80	164,493.40	0.00	164,493.40	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	295,588.80	0.00	295,588.80	295,588.78	0.00	295,588.78	0.0%
TOTAL, EMPLOYEE BENEFITS			6,106,915.77	2,620,666.30	8,727,582.07	4,889,029.51	2,861,072.48	7,750,101.99	-11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	81,028.83	81,711.26	162,740.09	100,000.00	645,881.42	745,881.42	358.3%
Books and Other Reference Materials		4200	9,091.99	50,613.89	59,705.88	15,010.00	158,526.66	173,536.66	190.7%
Materials and Supplies		4300	782,772.46	530,871.50	1,313,643.96	366,811.84	684,754.82	1,051,566.66	-20.0%
Noncapitalized Equipment		4400	472,879.16	169,611.54	642,490.70	0.00	78,044.66	78,044.66	-87.9%
Food		4700	0.00	38,966.14	38,966.14	0.00	279,285.00	279,285.00	616.7%
TOTAL, BOOKS AND SUPPLIES			1,345,772.44	871,774.33	2,217,546.77	481,821.84	1,846,492.56	2,328,314.40	5.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	54,618.66	170,503.20	225,121.86	90,161.58	166,699.39	256,860.97	14.1%
Dues and Memberships		5300	21,325.98	13,932.00	35,257.98	24,330.00	2,353.00	26,683.00	-24.3%
Insurance		5400 - 5499	617,690.98	0.00	617,690.98	623,959.73	0.00	623,959.73	1.0%
Operations and Housekeeping Services		5500	1,831,915.92	7,806.36	1,839,722.28	1,586,721.50	0.00	1,586,721.50	-13.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	801,786.47	109,973.06	911,759.53	220,357.12	102,013.56	322,370.68	-64.6%
Transfers of Direct Costs		5710	(1,572.56)	1,572.56	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,233,816.05	742,931.48	2,976,747.53	3,680,131.16	974,404.76	4,654,535.92	56.4%
Communications		5900	68,470.40	976.23	69,446.63	21,030.00	0.00	21,030.00	-69.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,628,051.90	1,077,694.89	6,705,746.79	6,246,691.09	1,245,470.71	7,492,161.80	11.7%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	119,095.19	20,043.60	139,138.79	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	71,624.74	71,624.74	60,000.00	68,886.02	128,886.02	79.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,095.19	91,668.34	210,763.53	60,000.00	68,886.02	128,886.02	-38.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	246,892.70	0.00	246,892.70	246,892.65	0.00	246,892.65	0.0%
Other Debt Service - Principal		7439	647,438.03	0.00	647,438.03	476,802.43	16,962.55	493,764.98	-23.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			894,330.73	0.00	894,330.73	723,695.08	16,962.55	740,657.63	-17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(654,628.75)	654,628.75	0.00	(443,109.94)	443,109.94	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(18,145.85)	0.00	(18,145.85)	(33,961.39)	0.00	(33,961.39)	87.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(672,774.60)	654,628.75	(18,145.85)	(477,071.33)	443,109.94	(33,961.39)	87.2%
TOTAL, EXPENDITURES			25,941,037.55	11,322,208.29	37,263,245.84	22,654,119.41	13,302,283.00	35,956,402.41	-3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	468,042.22	158,407.50	626,449.72	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	31.00	31.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			468,042.22	158,438.50	626,480.72	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	8,500,000.00	0.00	8,500,000.00	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,500,000.00	0.00	8,500,000.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,244,426.38)	5,244,426.38	0.00	(3,780,527.44)	3,780,527.44	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			(5,244,426.38)	5,244,426.38	0.00	(3,780,527.44)	3,780,527.44	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			2,787,531.40	5,085,987.88	7,873,519.28	(3,780,527.44)	3,780,527.44	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,107,654.00	0.00	26,107,654.00	26,354,947.26	0.00	26,354,947.26	0.9%
2) Federal Revenue		8100-8299	1,859,069.12	977,012.29	2,836,081.41	1,200,000.00	1,611,654.20	2,811,654.20	-0.9%
3) Other State Revenue		8300-8599	423,681.72	5,131,800.25	5,555,481.97	340,901.00	5,206,741.79	5,547,642.79	-0.1%
4) Other Local Revenue		8600-8799	1,495,254.32	1,295,156.95	2,790,411.27	510,212.00	379,789.96	890,001.96	-68.1%
5) TOTAL, REVENUES			29,885,659.16	7,403,969.49	37,289,628.65	28,406,060.26	7,198,185.95	35,604,246.21	-4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,758,020.05	5,874,212.38	17,632,232.43	9,903,987.87	7,437,910.46	17,341,898.33	-1.6%
2) Instruction - Related Services	2000-2999		3,002,430.84	1,005,226.56	4,007,657.40	2,701,816.35	1,999,377.10	4,701,193.45	17.3%
3) Pupil Services	3000-3999		2,927,824.05	2,243,670.32	5,171,494.37	1,471,652.03	1,911,388.68	3,383,040.71	-34.6%
4) Ancillary Services	4000-4999		547,740.56	43,314.33	591,054.89	376,605.04	0.00	376,605.04	-36.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,446,307.49	695,024.45	4,141,331.94	4,821,552.40	549,350.21	5,370,902.61	29.7%
8) Plant Services	8000-8999		3,364,383.83	1,460,760.25	4,825,144.08	2,654,810.64	1,387,294.00	4,042,104.64	-16.2%
9) Other Outgo	9000-9999	Except 7600-7699	894,330.73	0.00	894,330.73	723,695.08	16,962.55	740,657.63	-17.2%
10) TOTAL, EXPENDITURES			25,941,037.55	11,322,208.29	37,263,245.84	22,654,119.41	13,302,283.00	35,956,402.41	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,944,621.61	(3,918,238.80)	26,382.81	5,751,940.85	(6,104,097.05)	(352,156.20)	-1,434.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	468,042.22	158,438.50	626,480.72	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	8,500,000.00	0.00	8,500,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,244,426.38)	5,244,426.38	0.00	(3,780,527.44)	3,780,527.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,787,531.40	5,085,987.88	7,873,519.28	(3,780,527.44)	3,780,527.44	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,732,153.01	1,167,749.08	7,899,902.09	1,971,413.41	(2,323,569.61)	(352,156.20)	-104.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,139,087.58	5,994,989.73	7,134,077.31	9,046,191.02	7,162,738.81	16,208,929.83	127.2%
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)			1,139,087.58	5,994,989.73	7,134,077.31	9,046,191.02	7,162,738.81	16,208,929.83	127.2%
d) Other Restatements		9795	1,174,950.43	0.00	1,174,950.43	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,314,038.01	5,994,989.73	8,309,027.74	9,046,191.02	7,162,738.81	16,208,929.83	95.1%
2) Ending Balance, June 30 (E + F1e)			9,046,191.02	7,162,738.81	16,208,929.83	11,017,604.43	4,839,169.20	15,856,773.63	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,544.00	0.00	2,544.00	0.00	0.00	0.00	-100.0%
Stores		9712	346,194.61	0.00	346,194.61	0.00	0.00	0.00	-100.0%
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	7,162,738.89	7,162,738.89	0.00	4,839,169.47	4,839,169.47	-32.4%
c) Committed									
Stabilization Arrangements		9750	4,593,224.48	0.00	4,593,224.48	7,153,412.96	0.00	7,153,412.96	55.7%
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	2,665,971.83	0.00	2,665,971.83	2,396,688.19	0.00	2,396,688.19	-10.1%
Forest Reserve (SRS)	0000	9780	*2,559,688.19*		*2,559,688.19*			*0.00*	
Forest Reserve (SRS)	0000	9780			*0.00*	*2,396,688.19*		*2,396,688.19*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,438,256.10	0.00	1,438,256.10	1,467,503.28	0.00	1,467,503.28	2.0%
Unassigned/Unappropriated Amount		9790	0.00	(.08)	(.08)	0.00	(.27)	(.27)	237.5%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	1,388,351.97	832,694.17
6019	Student Support and Professional Development Discretionary Block Grant	452,716.38	0.00
6300	Lottery: Instructional Materials	224,132.79	33,297.85
6383	Golden State Pathways Program	1,565,961.97	887,206.82
6536	Special Ed: Dispute Prevention and Dispute Resolution	12,739.93	12,739.93
6546	Mental Health-Related Services	0.00	2,526.34
6547	Special Education Early Intervention Preschool Grant	584,368.72	563,986.12
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	273,016.07	329,463.03
7029	Child Nutrition: Food Service Staff Training Funds	13,517.79	13,517.79
7085	Learning Communities for School Success Program	73,829.50	73,829.50
7339	Dual Enrollment Opportunities	239,655.75	239,655.75
7399	LCFF Equity Multiplier	102,232.00	0.00
7435	Learning Recovery Emergency Block Grant	609,967.13	470,332.23
7810	Other Restricted State	31,705.61	31,705.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,887.66	1,887.66
9010	Other Restricted Local	1,588,655.62	1,346,326.67
Total, Restricted Balance		7,162,738.89	4,839,169.47

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	26,354,947.26	1.36%	26,714,278.39	1.34%	27,072,008.95
2. Federal Revenues	8100-8299	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
3. Other State Revenues	8300-8599	340,901.00	-5.59%	321,851.87	38.18%	444,725.56
4. Other Local Revenues	8600-8799	510,212.00	-2.56%	497,168.60	0.00%	497,168.60
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	(3,780,527.44)	3.40%	(3,909,044.07)	2.84%	(4,020,061.01)
6. Total (Sum lines A1 thru A5c)		24,625,532.82	0.81%	24,824,254.79	1.49%	25,193,842.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,470,585.50		8,708,110.19
b. Step & Column Adjustment				247,030.69		254,441.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,506.00)		(11,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,470,585.50	2.80%	8,708,110.19	2.79%	8,951,051.79
2. Classified Salaries						
a. Base Salaries				2,259,367.72		2,331,667.49
b. Step & Column Adjustment				72,299.77		74,613.35
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,259,367.72	3.20%	2,331,667.49	3.20%	2,406,280.84
3. Employee Benefits	3000-3999	4,889,029.51	3.67%	5,068,297.95	2.97%	5,219,040.83
4. Books and Supplies	4000-4999	481,821.84	55.07%	747,143.77	-31.62%	510,864.94
5. Services and Other Operating Expenditures	5000-5999	6,246,691.09	1.36%	6,331,708.88	4.54%	6,619,388.60
6. Capital Outlay	6000-6999	60,000.00	0.00%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,695.08	0.00%	723,695.08	0.00%	723,695.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(477,071.33)	0.00%	(477,071.33)	0.00%	(477,071.33)
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)		22,654,119.41	3.71%	23,493,552.03	2.21%	24,013,250.75

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)		1,971,413.41		1,330,702.76		1,180,591.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,046,191.02		11,017,604.43		12,348,307.19
2. Ending Fund Balance (Sum lines C and D1)		11,017,604.43		12,348,307.19		13,528,898.54
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	7,153,412.96		8,500,000.00		8,500,000.00
2. Other Commitments	9760	0.00		144,115.72		1,868,141.23
d. Assigned	9780	2,396,688.19		2,236,688.19		2,076,688.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,467,503.28		1,467,503.28		1,084,069.12
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,017,604.43		12,348,307.19		13,528,898.54
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	7,153,412.96		8,500,000.00		8,500,000.00
b. Reserve for Economic Uncertainties	9789	1,467,503.28		1,467,503.28		1,084,069.12
c. Unassigned/Unappropriated	9790	0.00		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			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,620,916.24		9,967,503.28		9,584,069.12

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,611,654.20	19.34%	1,923,323.50	-16.20%	1,611,654.20
3. Other State Revenues	8300-8599	5,206,741.79	0.86%	5,251,495.61	1.44%	5,327,225.39
4. Other Local Revenues	8600-8799	379,789.96	27.75%	485,199.74	0.70%	488,576.37
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	3,780,527.44	3.40%	3,909,044.07	2.84%	4,020,061.01
6. Total (Sum lines A1 thru A5c)		10,978,713.39	5.38%	11,569,062.92	-1.05%	11,447,516.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,685,016.55		3,775,034.25
b. Step & Column Adjustment				90,217.70		92,924.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(200.00)		(613,270.24)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,685,016.55	2.44%	3,775,034.25	-13.78%	3,254,688.24
2. Classified Salaries						
a. Base Salaries				3,135,272.19		3,162,982.93
b. Step & Column Adjustment				97,928.38		98,815.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,217.64)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,135,272.19	0.88%	3,162,982.93	3.12%	3,261,798.08
3. Employee Benefits	3000-3999	2,861,072.48	2.32%	2,927,320.95	-3.81%	2,815,691.54
4. Books and Supplies	4000-4999	1,846,492.56	-6.10%	1,733,809.23	-30.21%	1,210,079.29
5. Services and Other Operating Expenditures	5000-5999	1,245,470.71	-10.84%	1,110,473.60	0.15%	1,112,193.89
6. Capital Outlay	6000-6999	68,886.02	0.00%	68,886.02	0.00%	68,886.02
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,962.55	0.00%	16,962.55	0.00%	16,962.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	443,109.94	-10.05%	398,560.33	-4.13%	382,086.96
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)		13,302,283.00	-0.81%	13,194,029.86	-8.12%	12,122,386.57
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,323,569.61)		(1,624,966.94)		(674,869.60)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,162,738.81		4,839,169.20		3,214,202.26
2. Ending Fund Balance (Sum lines C and D1)		4,839,169.20		3,214,202.26		2,539,332.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,839,169.47		3,214,202.26		2,539,332.66
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	(.27)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,839,169.20		3,214,202.26		2,539,332.66
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	26,354,947.26	1.36%	26,714,278.39	1.34%	27,072,008.95
2. Federal Revenues	8100-8299	2,811,654.20	11.08%	3,123,323.50	-9.98%	2,811,654.20
3. Other State Revenues	8300-8599	5,547,642.79	0.46%	5,573,347.48	3.56%	5,771,950.95
4. Other Local Revenues	8600-8799	890,001.96	10.38%	982,368.34	0.34%	985,744.97
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,604,246.21	2.22%	36,393,317.71	0.68%	36,641,359.07
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,155,602.05		12,483,144.44
b. Step & Column Adjustment				337,248.39		347,365.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,706.00)		(624,770.24)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,155,602.05	2.69%	12,483,144.44	-2.22%	12,205,740.03
2. Classified Salaries						
a. Base Salaries				5,394,639.91		5,494,650.42
b. Step & Column Adjustment				170,228.15		173,428.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,217.64)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,394,639.91	1.85%	5,494,650.42	3.16%	5,668,078.92
3. Employee Benefits	3000-3999	7,750,101.99	3.17%	7,995,618.90	0.49%	8,034,732.37
4. Books and Supplies	4000-4999	2,328,314.40	6.56%	2,480,953.00	-30.63%	1,720,944.23
5. Services and Other Operating Expenditures	5000-5999	7,492,161.80	-0.67%	7,442,182.48	3.89%	7,731,582.49
6. Capital Outlay	6000-6999	128,886.02	0.00%	128,886.02	0.00%	128,886.02
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	740,657.63	0.00%	740,657.63	0.00%	740,657.63
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,961.39)	131.18%	(78,511.00)	20.98%	(94,984.37)
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)		35,956,402.41	2.03%	36,687,581.89	-1.50%	36,135,637.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(352,156.20)		(294,264.18)		505,721.75

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,208,929.83		15,856,773.63		15,562,509.45
2. Ending Fund Balance (Sum lines C and D1)		15,856,773.63		15,562,509.45		16,068,231.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,839,169.47		3,214,202.26		2,539,332.66
c. Committed						
1. Stabilization Arrangements	9750	7,153,412.96		8,500,000.00		8,500,000.00
2. Other Commitments	9760	0.00		144,115.72		1,868,141.23
d. Assigned	9780	2,396,688.19		2,236,688.19		2,076,688.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,467,503.28		1,467,503.28		1,084,069.12
2. Unassigned/Unappropriated	9790	(.27)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,856,773.63		15,562,509.45		16,068,231.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	7,153,412.96		8,500,000.00		8,500,000.00
b. Reserve for Economic Uncertainties	9789	1,467,503.28		1,467,503.28		1,084,069.12
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.27)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,620,915.97		9,967,503.28		9,584,069.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.98%		27.17%		26.52%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,683.02		964.87		1,394.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,956,402.41		36,687,581.89		36,135,637.32
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,956,402.41		36,687,581.89		36,135,637.32
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		4.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,078,692.07		1,467,503.28		1,084,069.12
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		90,000.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,078,692.07		1,467,503.28		1,084,069.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,290,779.00	10,865,631.37	11,211,916.26	9,229,244.73	7,832,056.78	6,184,800.59	17,126,701.97	13,305,280.31
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		192,812.00	379,644.50	457,777.00	191,687.00	0.00	(77,327.00)	(1,200.00)	75,925.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	13,962,792.64	0.00	689,750.32
Miscellaneous Funds	8080-8099		0.00	(221,440.00)	(442,880.00)	(295,253.00)	0.00	(590,506.00)	0.00	(295,253.00)
Federal Revenue	8100-8299		12,057.31	222,522.85	3,091.19	48,868.21	48,868.21	231,849.41	304,730.44	48,868.21
Other State Revenue	8300-8599		973,898.55	1,144,514.00	1,170,869.00	1,142,303.39	101,096.80	75,592.00	235,133.91	118,973.51
Other Local Revenue	8600-8799		239,640.70	225,793.05	228,283.21	11,280.50	47,789.54	170,610.80	8,983.97	2,405.35
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,418,408.56	1,751,034.40	1,417,140.40	1,098,886.10	197,754.55	13,773,011.85	547,648.32	640,669.39
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84
Classified Salaries	2000-2999		449,553.33	449,553.33	449,553.33	449,553.33	449,553.33	449,553.33	449,553.33	449,553.33
Employee Benefits	3000-3999		645,841.83	645,841.83	645,841.83	645,841.83	645,841.83	645,841.83	645,841.83	645,841.83
Books and Supplies	4000-4999		73,043.37	268,194.83	287,172.67	144,972.88	76,167.60	148,322.63	59,775.14	48,857.61
Services	5000-5999		788,355.04	247,501.57	659,031.62	355,509.80	213,509.06	393,127.91	1,577,016.83	360,817.23
Capital Outlay	6000-6999		0.00	22,000.00	37,608.55	0.00	23,508.73	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	59,164.10	1,542.05	0.00	155,405.54	183,027.91	1,542.05
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,969,760.41	2,646,058.40	3,151,338.94	2,610,386.73	2,421,547.39	2,805,218.08	3,928,181.88	2,519,578.89
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(5,290.00)	0.00	(1,270.00)	(2,806.00)	(300.00)	(185.00)	(250.00)	(25.00)	(223.00)
Accounts Receivable	9200-9299	2,842,063.14	746,702.79	17,395.78	95,484.74	41,666.76	503,460.66	(113,572.43)	0.00	41,198.00
Due From Other Funds	9310	1,476.87	(196.00)	(65.10)	(300,000.00)	0.00	0.00	0.00	0.00	0.00
Stores	9320	10,815.24	(211.39)	8,684.28	4,476.79	2,397.85	(7,335.72)	4,868.01	(6,714.94)	1,883.55
Prepaid Expenditures	9330	2,705.86	2,705.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,851,771.11	749,001.26	24,744.96	(202,844.47)	43,764.61	495,939.94	(108,954.42)	(6,739.94)	42,858.55
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,499,024.61	1,221,200.97	(1,216,563.93)	45,628.52	(70,548.07)	(80,596.71)	(83,062.03)	434,148.16	(405,053.78)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	401,596.07	401,596.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,900,620.68	1,622,797.04	(1,216,563.93)	45,628.52	(70,548.07)	(80,596.71)	(83,062.03)	434,148.16	(405,053.78)
Nonoperating										
Suspense Clearing	9910	5,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		956,440.43	(873,795.78)	1,241,308.89	(248,472.99)	114,312.68	576,536.65	(25,892.39)	(440,888.10)	447,912.33
E. NET INCREASE/DECREASE (B - C + D)			(2,425,147.63)	346,284.89	(1,982,671.53)	(1,397,187.95)	(1,647,256.19)	10,941,901.38	(3,821,421.66)	(1,430,997.17)
F. ENDING CASH (A + E)			10,865,631.37	11,211,916.26	9,229,244.73	7,832,056.78	6,184,800.59	17,126,701.97	13,305,280.31	11,874,283.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		11,874,283.14	8,331,396.80	20,249,392.46	17,022,500.34				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	65,712.50	191,687.00	(1,020.00)	207,360.00	0.00	0.00	1,683,058.00	1,683,058.00
Property Taxes	8020-8079	0.00	13,048,202.00	0.00	1,057,811.00	0.00	0.00	28,758,555.96	28,758,556.26
Miscellaneous Funds	8080-8099	(874,831.00)	(311,158.00)	(539,545.00)	(515,801.00)	0.00	0.00	(4,086,667.00)	(4,086,667.00)
Federal Revenue	8100-8299	12,057.31	961,012.34	664,545.00	253,183.72	0.00	0.00	2,811,654.20	2,811,654.20
Other State Revenue	8300-8599	428,180.50	13,360.13	54,830.00	88,891.00	0.00	0.00	5,547,642.79	5,547,642.79
Other Local Revenue	8600-8799	11,579.48	(279,718.69)	(2,439.00)	225,793.05	0.00	0.00	890,001.96	890,001.96
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		(357,301.21)	13,623,384.78	176,371.00	1,317,237.77	0.00	0.00	35,604,245.91	35,604,246.21
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,012,966.84	1,012,966.84	1,012,966.84	1,012,966.84	0.00	0.00	12,155,602.08	12,155,602.05
Classified Salaries	2000-2999	449,553.33	449,553.33	449,553.33	449,553.33	0.00	0.00	5,394,639.96	5,394,639.91
Employee Benefits	3000-3999	645,841.83	645,841.83	645,841.83	645,841.83	0.00	0.00	7,750,101.96	7,750,101.99
Books and Supplies	4000-4999	60,691.70	129,222.65	760,524.00	271,369.00	0.00	0.00	2,328,314.08	2,328,314.40
Services	5000-5999	427,974.37	340,523.54	551,778.00	1,577,016.83	0.00	0.00	7,492,161.80	7,492,161.80
Capital Outlay	6000-6999	0.00	0.00	0.00	45,769.00	0.00	0.00	128,886.28	128,886.02
Other Outgo	7000-7499	0.00	4,626.15	0.00	301,388.44	0.00	0.00	706,696.24	706,696.24
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,597,028.07	2,582,734.34	3,420,664.00	4,303,905.27	0.00	0.00	35,956,402.40	35,956,402.41
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	(231.00)	0.00	0.00	23,278.37	0.00	0.00	17,988.37	
Accounts Receivable	9200-9299	1,486,113.83	1,734.02	161.99	1,446,903.37	0.00	0.00	4,267,249.51	
Due From Other Funds	9310	0.00	0.00	0.00	301,737.97	0.00	0.00	1,476.87	
Stores	9320	2,431.15	1,434.58	3,679.37	345,095.69	0.00	0.00	360,689.22	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	2,705.86	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,488,313.98	3,168.60	3,841.36	2,117,015.40	0.00	0.00	4,650,109.83	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	2,076,871.04	(874,176.62)	(13,559.52)	280,267.00	0.00	0.00	1,314,555.03	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	401,596.07	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,076,871.04	(874,176.62)	(13,559.52)	280,267.00	0.00	0.00	1,716,151.10	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(588,557.06)	877,345.22	17,400.88	1,836,748.40	0.00	0.00	2,933,958.73	
E. NET INCREASE/DECREASE (B - C + D)		(3,542,886.34)	11,917,995.66	(3,226,892.12)	(1,149,919.10)	0.00	0.00	2,581,802.24	(352,156.20)
F. ENDING CASH (A + E)		8,331,396.80	20,249,392.46	17,022,500.34	15,872,581.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,872,581.24	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			15,872,581.24	14,998,785.46	16,240,094.35	15,991,621.36	16,105,934.04	16,682,470.69	16,656,578.30	16,215,690.20
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	12,698.37	0.00	(1,270.00)	(2,806.00)	(300.00)	(185.00)	(250.00)	(25.00)	(223.00)
Accounts Receivable	9200-9299	7,109,312.65	746,702.79	17,395.78	95,484.74	41,666.76	503,460.66	(113,572.43)	0.00	41,198.00
Due From Other Funds	9310	2,953.74	(196.00)	(65.10)	(300,000.00)	0.00	0.00	0.00	0.00	0.00
Stores	9320	371,504.46	(211.39)	8,684.28	4,476.79	2,397.85	(7,335.72)	4,868.01	(6,714.94)	1,883.55
Prepaid Expenditures	9330	5,411.72	2,705.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,501,880.94	749,001.26	24,744.96	(202,844.47)	43,764.61	495,939.94	(108,954.42)	(6,739.94)	42,858.55
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	2,813,579.64	1,221,200.97	(1,216,563.93)	45,628.52	(70,548.07)	(80,596.71)	(83,062.03)	434,148.16	(405,053.78)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	803,192.14	401,596.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,616,771.78	1,622,797.04	(1,216,563.93)	45,628.52	(70,548.07)	(80,596.71)	(83,062.03)	434,148.16	(405,053.78)
Nonoperating										
Suspense Clearing	9910	(12,698.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		3,872,410.79	(873,795.78)	1,241,308.89	(248,472.99)	114,312.68	576,536.65	(25,892.39)	(440,888.10)	447,912.33
E. NET INCREASE/DECREASE (B - C + D)			(873,795.78)	1,241,308.89	(248,472.99)	114,312.68	576,536.65	(25,892.39)	(440,888.10)	447,912.33
F. ENDING CASH (A + E)			14,998,785.46	16,240,094.35	15,991,621.36	16,105,934.04	16,682,470.69	16,656,578.30	16,215,690.20	16,663,602.53
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		16,663,602.53	16,075,045.47	16,952,390.69	16,969,791.57				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	(231.00)	0.00	0.00	23,278.37	0.00	0.00	17,988.37	
Accounts Receivable	9200-9299	1,486,113.83	1,734.02	161.99	1,446,903.37	0.00	0.00	4,267,249.51	
Due From Other Funds	9310	0.00	0.00	0.00	301,737.97	0.00	0.00	1,476.87	
Stores	9320	2,431.15	1,434.58	3,679.37	345,095.69	0.00	0.00	360,689.22	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	2,705.86	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,488,313.98	3,168.60	3,841.36	2,117,015.40	0.00	0.00	4,650,109.83	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	2,076,871.04	(874,176.62)	(13,559.52)	280,267.00	0.00	0.00	1,314,555.03	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	401,596.07	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,076,871.04	(874,176.62)	(13,559.52)	280,267.00	0.00	0.00	1,716,151.10	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(588,557.06)	877,345.22	17,400.88	1,836,748.40	0.00	0.00	2,933,958.73	
E. NET INCREASE/DECREASE (B - C + D)		(588,557.06)	877,345.22	17,400.88	1,836,748.40	0.00	0.00	2,933,958.73	0.00
F. ENDING CASH (A + E)		16,075,045.47	16,952,390.69	16,969,791.57	18,806,539.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,806,539.97	

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,414.75	1,414.75	1,495.77	1,347.79	1,347.79	1,468.56
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,414.75	1,414.75	1,495.77	1,347.79	1,347.79	1,468.56
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,414.75	1,414.75	1,495.77	1,347.79	1,347.79	1,468.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	333.43	333.43	333.43	335.23	335.23	335.23
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	333.43	333.43	333.43	335.23	335.23	335.23
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	333.43	333.43	333.43	335.23	335.23	335.23

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):	1,348	
District's ADA Standard Percentage Level:	**1.0%**	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	1,604	1,496		
Charter School				
Total ADA	**1,604**	**1,496**	**6.8%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	1,482	1,542		
Charter School				
Total ADA	**1,482**	**1,542**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	1,530	1,496		
Charter School		0		
Total ADA	**1,530**	**1,496**	**2.2%**	**Not Met**
Budget Year (2026-27)				
District Regular	1,469			
Charter School	0			
Total ADA	**1,469**			

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)	Funded ADA for 2025-26 was overestimated by 2.2 percent. The variance is primarily attributable to continued enrollment declines associated with demographic changes, limited housing availability, and student mobility within and outside the District. Because ADA is directly tied to enrollment, declining enrollment trends resulted in lower funded ADA than originally projected. ADA projections were developed using historical attendance patterns, enrollment trends, and available local demographic information. The District continues to prioritize data governance, enrollment monitoring, and the use of more conservative forecasting assumptions consistent with the Fiscal Stabilization Plan to improve the accuracy of future ADA projections.

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

Explanation: (required if NOT met)	Funded ADA estimates exceeded actual ADA levels in two of the prior three fiscal years due primarily to continued enrollment declines and attendance trends that were greater than originally projected. As enrollment declines, ADA correspondingly decreases, resulting in lower funded ADA. ADA projections are developed using historical attendance rates, enrollment trends, cohort survival analysis, and available demographic information. Consistent with the Fiscal Stabilization Plan, the District has implemented more conservative forecasting practices and continues to prioritize data governance and enrollment monitoring to improve the accuracy of future enrollment and ADA projections.

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): 1,348

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	1,716	1,698		
Charter School				
Total Enrollment	**1,716**	**1,698**	**1.0%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	1,646	1,682		
Charter School				
Total Enrollment	**1,646**	**1,682**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	1,601	1,563		
Charter School				
Total Enrollment	**1,601**	**1,563**	**2.4%**	**Not Met**
Budget Year (2026-27)				
District Regular	1,492			
Charter School				
Total Enrollment	**1,492**			

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 for 2025-26 was overestimated by 2.4 percent. The variance is primarily attributable to continued enrollment declines associated with demographic changes, limited housing availability, and student mobility within and outside the District. Enrollment projections were developed using historical enrollment trends, cohort survival analysis, and available local demographic information. The District continues to refine enrollment projection methodologies and utilize more conservative assumptions consistent with the Fiscal Stabilization Plan to improve the accuracy of future enrollment forecasts.

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

Explanation: (required if NOT met)

Enrollment estimates exceeded actual enrollment levels in two of the prior three fiscal years due to continued enrollment declines, demographic shifts, housing constraints, and student mobility patterns that were greater than originally projected. Enrollment projections are developed using historical trends, cohort survival analysis, grade level progression, and available demographic information. Consistent with the Fiscal Stabilization Plan, the District has implemented more conservative enrollment forecasting practices and continues to monitor enrollment trends regularly to improve the accuracy of future projections and budget assumptions.

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	1,496	1,698	
Charter School		0	
Total ADA/Enrollment	**1,496**	**1,698**	**88.1%**
Second Prior Year (2024-25)			
District Regular	1,522	1,682	
Charter School	0		
Total ADA/Enrollment	**1,522**	**1,682**	**90.5%**
First Prior Year (2025-26)			
District Regular	1,415	1,563	
Charter School			
Total ADA/Enrollment	**1,415**	**1,563**	**90.5%**
		Historical Average Ratio:	89.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**90.2%**

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	1,348	1,492		
Charter School	0			
Total ADA/Enrollment	**1,348**	**1,492**	**90.3%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	1,289	1,427		
Charter School				
Total ADA/Enrollment	**1,289**	**1,427**	**90.3%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	1,231	1,363		
Charter School				
Total ADA/Enrollment	**1,231**	**1,363**	**90.3%**	**Not Met**

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

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

1a. STANDARD 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 ADA to enrollment ratio of 90.3 percent reflects recent attendance trends and the District's current enrollment and ADA forecasting methodology. Enrollment projections have been developed using conservative assumptions based on historical enrollment declines, while ADA projections incorporate recent attendance patterns and ongoing efforts to improve student attendance. The District continues to prioritize data governance, student engagement, chronic absenteeism reduction strategies, and regular monitoring of attendance data to improve the accuracy of enrollment and ADA projections. The projected ratio will continue to be evaluated and adjusted as actual enrollment and attendance information 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: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,495.77	1,468.56	1,411.03	1,339.06
b.	Prior Year ADA (Funded)		1,495.77	1,468.56	1,411.03
c.	Difference (Step 1a minus Step 1b)		(27.21)	(57.53)	(71.97)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.82%)	(3.92%)	(5.10%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		24,306,057.00	24,649,041.00	24,712,131.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		1,047,591.06	813,418.35	763,604.85
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.49%	(.62%)	(2.01%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	28,194,663.00	28,758,556.26	29,333,727.00	29,920,402.00
Percent Change from Previous Year		**2.00%**	**2.00%**	**2.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**1.00% to 3.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	29,883,163.00	30,441,614.26	31,005,279.00	31,577,560.00
District's Projected Change in LCFF Revenue:		1.87%	1.85%	1.85%
Basic Aid Standard		**1.00% to 3.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	17,936,781.21	23,467,841.84	76.4%
Second Prior Year (2024-25)	18,434,741.87	25,422,416.11	72.5%
First Prior Year (2025-26)	18,626,561.89	25,941,037.55	71.8%
		Historical Average Ratio:	73.6%

	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%	4.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**70.6% to 76.6%**	**69.6% to 77.6%**	**70.6% to 76.6%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	15,618,982.73	22,654,119.41	68.9%	Not Met
1st Subsequent Year (2027-28)	16,108,075.63	23,493,552.03	68.6%	Not Met
2nd Subsequent Year (2028-29)	16,576,373.46	24,013,250.75	69.0%	Not Met

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

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

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

Explanation: (required if NOT met)	The projected ratio of unrestricted salaries and benefits to total unrestricted expenditures exceeds the standard due to the District's staffing requirements and fixed operational costs as a small rural district. Salary and benefit projections include current staffing levels, negotiated compensation commitments, step and column advancement, and statutory benefit increases. Consistent with the Fiscal Stabilization Plan, the District continues to monitor staffing levels, enrollment trends, and expenditure patterns to maintain long term fiscal stability.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.49%	(.62%)	(2.01%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.51% to 12.49%**	**-10.62% to 9.38%**	**-12.01% to 7.99%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.51% to 7.49%	-5.62% to 4.38%	-7.01% to 2.99%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	2,836,081.41		
Budget Year (2026-27)	2,811,654.20	(.86%)	No
1st Subsequent Year (2027-28)	3,123,323.50	11.08%	Yes
2nd Subsequent Year (2028-29)	2,811,654.20	(9.98%)	Yes

Explanation:

(required if Yes)

Federal revenue is projected to increase in 2027-28 and decrease in 2028-29 due to the timing of grant revenue recognition and the use of deferred revenue balances. Revenue projections reflect anticipated expenditures of previously awarded federal grant funds that are carried over between fiscal years. As a result, federal revenues fluctuate between years based on planned grant expenditures rather than changes in ongoing federal funding levels.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	5,555,481.97		
Budget Year (2026-27)	5,547,642.79	(.14%)	No
1st Subsequent Year (2027-28)	5,573,347.48	.46%	No
2nd Subsequent Year (2028-29)	5,771,950.95	3.56%	Yes

Explanation:

(required if Yes)

The increase in Other State Revenue during 2028-29 is primarily attributable to projected growth in ongoing state funding programs and the application of estimated Cost of Living Adjustments (COLA) included in the multiyear projection. Revenue projections are based on current funding assumptions and statewide planning factors available at the time of budget development.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	2,790,411.27		
Budget Year (2026-27)	890,001.96	(68.10%)	Yes
1st Subsequent Year (2027-28)	982,368.34	10.38%	Yes
2nd Subsequent Year (2028-29)	985,744.97	.34%	No

Explanation: (required if Yes)	Other Local Revenue is projected to decrease significantly in 2026-27 due to the expiration of several restricted local funding sources and one time revenues available in 2025-26. The increase projected in 2027-28 reflects the stabilization of ongoing local revenue sources following the expiration of these temporary funding streams. Revenue projections for the multiyear period are based on known funding commitments and conservative assumptions regarding locally generated revenues.

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

First Prior Year (2025-26)	2,217,546.77		
Budget Year (2026-27)	2,328,314.40	5.00%	No
1st Subsequent Year (2027-28)	2,480,953.00	6.56%	Yes
2nd Subsequent Year (2028-29)	1,720,944.23	(30.63%)	Yes

Explanation:

(required if Yes)

Books and Supplies expenditures are projected to increase in 2027-28 due to planned purchases associated with instructional programs, technology replacement schedules, curriculum resources, and grant funded activities. The decrease projected in 2028-29 reflects the completion of one time purchases and the expiration of certain grant funded programs and expenditures. Expenditure projections are based on approved spending plans, anticipated program needs, and available funding sources.

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

First Prior Year (2025-26)	6,705,746.79		
Budget Year (2026-27)	7,492,161.80	11.73%	Yes
1st Subsequent Year (2027-28)	7,442,182.48	(.67%)	No
2nd Subsequent Year (2028-29)	7,731,582.49	3.89%	Yes

Explanation:

(required if Yes)

Services and Other Operating Expenditures are projected to increase in 2026-27 due to contractual obligations, operational cost increases, special education services, transportation costs, utilities, and planned expenditures associated with ongoing programs and services. The increase projected in 2028-29 reflects anticipated inflationary adjustments, contractual cost increases, and projected growth in operational expenditures. Expenditure projections are based on current service levels, known contractual commitments, and available funding assumptions.

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)	11,181,974.65		
Budget Year (2026-27)	9,249,298.95	(17.28%)	Not Met
1st Subsequent Year (2027-28)	9,679,039.32	4.65%	Met
2nd Subsequent Year (2028-29)	9,569,350.12	(1.13%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	8,923,293.56		
Budget Year (2026-27)	9,820,476.20	10.05%	Met
1st Subsequent Year (2027-28)	9,923,135.48	1.05%	Met
2nd Subsequent Year (2028-29)	9,452,526.72	(4.74%)	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Federal revenue is projected to increase in 2027-28 and decrease in 2028-29 due to the timing of grant revenue recognition and the use of deferred revenue balances. Revenue projections reflect anticipated expenditures of previously awarded federal grant funds that are carried over between fiscal years. As a result, federal revenues fluctuate between years based on planned grant expenditures rather than changes in ongoing federal funding levels.
Explanation: Other State Revenue (linked from 6B if NOT met)	The increase in Other State Revenue during 2028-29 is primarily attributable to projected growth in ongoing state funding programs and the application of estimated Cost of Living Adjustments (COLA) included in the multiyear projection. Revenue projections are based on current funding assumptions and statewide planning factors available at the time of budget development.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Other Local Revenue is projected to decrease significantly in 2026-27 due to the expiration of several restricted local funding sources and one time revenues available in 2025-26. The increase projected in 2027-28 reflects the stabilization of ongoing local revenue sources following the expiration of these temporary funding streams. Revenue projections for the multiyear period are based on known funding commitments and conservative assumptions regarding locally generated revenues.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6B if NOT met)	
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	

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

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
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)	35,956,402.41			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	35,956,402.41	1,078,692.07	1,317,486.78	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	4,593,224.48
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,776,056.69	831,601.39	1,438,256.10
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(2,101,362.24)	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.08)
	e. Available Reserves (Lines 1a through 1d)	2,674,694.45	831,601.39	6,031,480.50
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,905,117.54	42,274,435.85	37,889,726.56
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	40,905,117.54	42,274,435.85	37,889,726.56
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.5%	2.0%	15.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.2%**	**.7%**	**5.3%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(1,863,416.55)	23,467,841.84	7.9%	Not Met
Second Prior Year (2024-25)	2,653,920.09	25,422,416.11	N/A	Met
First Prior Year (2025-26)	6,732,153.01	26,409,079.77	N/A	Met
Budget Year (2026-27) (Information only)	1,971,413.41	22,654,119.41		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,348

District's Fund Balance Standard Percentage Level: 1.0%

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

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

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	2,228,012.23	638,678.38	71.3%	Not Met
Second Prior Year (2024-25)	112,848.34	(1,514,832.51)	1,442.4%	Not Met
First Prior Year (2025-26)	173,070.21	2,314,038.01	N/A	Met
Budget Year (2026-27) (Information only)	9,046,191.02			

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

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

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

1a. STANDARD 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 beginning fund balance was overestimated in each of the last three years due to the absence of a formal year-end closing process. Without consistent reconciliation of prior-year actuals, adopted budgets included inaccurate beginning balances. Under state receivership, improved closing procedures are being implemented to ensure accuracy moving forward.

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)	15,872,581.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,348	965	1,394
District's Reserve Standard Percentage Level:	**3%**	**4%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? YES
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	35,956,402.41	36,687,581.89	36,135,637.32
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)	35,956,402.41	36,687,581.89	36,135,637.32

4.	Reserve Standard Percentage Level	3%	4%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,078,692.07	1,467,503.28	1,084,069.12
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	90,000.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,078,692.07**	**1,467,503.28**	**1,084,069.12**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	7,153,412.96	8,500,000.00	8,500,000.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,467,503.28	1,467,503.28	1,084,069.12
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	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)	(.27)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	8,620,915.97	9,967,503.28	9,584,069.12
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.98%	27.17%	26.52%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,078,692.07**	**1,467,503.28**	**1,084,069.12**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **Yes**

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

The District remains in state receivership and continues to operate under an approved Fiscal Stabilization Plan associated with the emergency apportionment. The District is subject to ongoing fiscal monitoring and reporting requirements to ensure continued progress toward long term fiscal solvency. Management is not aware of any pending financial audit findings, litigation, or compliance matters that would have a material impact on the District's ability to meet its financial obligations. The budget includes assumptions necessary to support implementation of the Fiscal Stabilization Plan and ongoing repayment obligations associated with the emergency apportionment.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **Yes**

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:

The District receives Secure Rural Schools (Forest Reserve) funding, which is authorized through federal legislation and currently budgeted through 2026-27. No revenues have been projected beyond the authorized funding period. These funds are restricted to one time expenditures and are not used to support ongoing programs, staffing, or operational costs. Therefore, the expiration of this funding is not expected to have a material impact on the District's ongoing budget.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(5,244,426.38)			
Budget Year (2026-27)	(3,780,527.44)	(1,463,898.94)	(27.9%)	Not Met
1st Subsequent Year (2027-28)	(3,909,044.07)	128,516.63	3.4%	Met
2nd Subsequent Year (2028-29)	(4,020,061.01)	111,016.94	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	626,480.72			
Budget Year (2026-27)	0.00	(626,480.72)	(100.0%)	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The District's unrestricted contribution to Special Education is projected to decrease as a result of increased state and federal Special Education revenues received through the SELPA allocation plan. Additional funding from ongoing Special Education apportionments and related funding sources offsets a greater portion of Special Education program costs, reducing the amount of unrestricted General Fund resources required to support Special Education services while maintaining required programs and services for students.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The decrease in General Fund transfers out is attributable to a one time transfer of $626,480.72 made in 2025-26 to establish Fund 13 (Cafeteria Fund) as a separate operating fund and support the transition of food service operations. Beginning in 2026-27, Fund 13 is projected to operate as a self supporting program and no ongoing General Fund transfers are anticipated. Therefore, the transfer was one time in nature and has been eliminated in the budget year and subsequent fiscal years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	14	Fund 01	Fund 01 Obj 7438/7439	4,264,441
Certificates of Participation	7	Fund 01	Fund 01 Obj 7438/7439	2,234,829
General Obligation Bonds	12	Fund 51	Fund 51	48,033,277
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				3,663,465
Other Long-term Commitments (do not include OPEB):				
2 School Buses	7	Fund 01	Fund 01 Obj 7438/7439	450,956
Bobcat	2	Fund 01	Fund 01 Obj 7438/7439	68,645
TOTAL:				58,715,613

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	248,866	248,866	248,866	248,866
Certificates of Participation	304,697	418,749	418,749	418,749
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2 School Buses	56,080	56,080	56,080	56,080
Bobcat	17,076	17,076		
Total Annual Payments:	626,719	740,771	723,695	723,695
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	Budgetted into the general fund.

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:

The District provides retiree medical benefits to eligible classified, supervisory, and confidential employees. Employees may remain on the District health plan upon retirement by paying the full premium cost. Eligible retirees may convert unused sick leave toward District paid health benefits, subject to annual caps and eligibility requirements. The plan is administered on a pay as you go basis and no qualifying trust has been established.

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

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

	Self-Insurance Fund	Governmental Fund
governmental fund	0	0

4. OPEB Liabilities

a. Total OPEB liability	944,795.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	944,795.00
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	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)	164,493.40	164,493.40	164,493.40
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	149,143.00	149,143.00	149,143.00
d. Number of retirees receiving OPEB benefits	8.00	8.00	8.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	125.60	113.51	113.51	113.51

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	119,391		
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
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?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	131.70	120.28	120.28	120.28

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	67,908		
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
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?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	3.2%	3.2%	3.2%

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	16.00	17.00	17.00	17.00

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 24, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	The District experienced a change in the Chief Business Official position during 2025-26. The Interim Chief Business Official concluded service on June 30, 2026, and a new Chief Business Official assumed responsibilities effective July 1, 2026. The District continues implementation of its Fiscal Stabilization Plan and maintains fiscal oversight and budget monitoring processes to support continuity of operations during the leadership transition.

End of School District Budget Criteria and Standards Review

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	154,198.00		154,198.00			154,198.00
Work in Progress	99,956.19	1,349,802.81	1,449,759.00		1,449,759.00	0.00
Total capital assets not being depreciated	254,154.19	1,349,802.81	1,603,957.00	0.00	1,449,759.00	154,198.00
Capital assets being depreciated:						
Land Improvements	16,971,575.80	411,820.20	17,383,396.00			17,383,396.00
Buildings	94,861,565.31	2,591,336.69	97,452,902.00			97,452,902.00
Equipment	7,159,925.14	472,989.86	7,632,915.00			7,632,915.00
Total capital assets being depreciated	118,993,066.25	3,476,146.75	122,469,213.00	0.00	0.00	122,469,213.00
Accumulated Depreciation for:						
Land Improvements	(5,482,075.00)		(5,482,075.00)			(5,482,075.00)
Buildings	(40,479,222.00)	(4,232,269.00)	(44,711,491.00)			(44,711,491.00)
Equipment	(6,427,235.00)		(6,427,235.00)			(6,427,235.00)
Total accumulated depreciation	(52,388,532.00)	(4,232,269.00)	(56,620,801.00)	0.00	0.00	(56,620,801.00)
Total capital assets being depreciated, net excluding lease and subscription assets	66,604,534.25	(756,122.25)	65,848,412.00	0.00	0.00	65,848,412.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	66,858,688.44	593,680.56	67,452,369.00	0.00	1,449,759.00	66,002,610.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	47,853,175.00	180,102.00	48,033,277.00			48,033,277.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,234,829.00		2,234,829.00		418,749.00	1,816,080.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	4,264,441.00		4,264,441.00		248,866.00	4,015,575.00	
Other General Long-Term Debt	2,313,695.00	(398,481.00)	1,915,214.00			1,915,214.00	
Net Pension Liability	27,245,269.00	(3,904,175.00)	23,341,094.00			23,341,094.00	
Total/Net OPEB Liability	1,065,550.00	(120,755.00)	944,795.00			944,795.00	
Compensated Absences Payable	193,756.00	3,469,709.00	3,663,465.00			3,663,465.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	85,170,715.00	(773,600.00)	84,397,115.00	0.00	667,615.00	83,729,500.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	716,045.57
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	26,369,290.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	2.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,436,185.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	889,108.93

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	184,170.10
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	126,466.61
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	276.53
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,636,207.64
9. Carry-Forward Adjustment (Part IV, Line F)	1,582,235.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,218,442.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,632,232.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,007,657.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,057,234.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	591,054.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	628,801.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,211.77
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,523,041.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	9,890.11
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	471,179.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,249,887.91
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	34,192,191.30
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	10.63%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	15.26%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,636,207.64
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(556,354.32)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.38%) times Part III, Line B19); zero if negative	1,582,235.35
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.01%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,582,235.35
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,582,235.35

Approved indirect cost rate: 4.38%

Highest rate used in any program: 9.01%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	790,401.67	34,531.99	4.37%
01	3010	188,003.28	13,970.03	7.43%
01	3310	418,072.05	17,727.95	4.24%
01	3315	20,981.03	918.97	4.38%
01	3385	16,989.65	744.15	4.38%
01	3550	21,873.93	471.07	2.15%
01	4127	46,567.15	2,001.77	4.30%
01	4201	2,138.35	93.66	4.38%
01	4203	10,355.22	453.56	4.38%
01	4510	4,999.49	218.98	4.38%
01	6010	93,775.28	4,107.36	4.38%
01	6019	19,913.46	874.16	4.39%
01	6053	24,578.55	981.19	3.99%
01	6266	32,270.31	1,478.18	4.58%
01	6383	1,697.67	74.36	4.38%
01	6387	94,986.33	3,976.50	4.19%
01	6500	5,078,285.65	425,442.43	8.38%
01	6520	50,486.44	1,938.56	3.84%
01	6536	229.18	9.30	4.06%
01	6546	117,823.92	5,397.08	4.58%
01	6547	41,392.38	3,672.83	8.87%
01	6770	111,648.51	1,116.49	1.00%
01	7085	54,600.87	2,391.52	4.38%
01	7339	16,159.37	707.78	4.38%
01	7370	95,620.00	4,380.00	4.58%
01	7413	56,135.22	213.61	0.38%
01	7435	37,183.09	1,628.62	4.38%
01	8150	1,380,035.28	124,307.59	9.01%
01	9010	1,420,068.58	799.06	0.06%
11	6391	420,397.84	18,145.85	4.32%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	26,311.73		13,179.73	39,491.46
2. State Lottery Revenue	8560	342,946.67		295,310.04	638,256.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
7. Total Available (Sum Lines A1 through A6)		369,258.40	0.00	308,489.77	677,748.17
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	864.62	0.00	0.00	864.62
4. Books and Supplies	4000-4999	182,102.71	0.00	81,634.47	263,737.18
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	80,007.43	0.00		80,007.43
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,722.51	2,722.51
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		262,974.76	0.00	84,356.98	347,331.74
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	106,283.64	0.00	224,132.79	330,416.43

D. COMMENTS:

The District plans to utilize available lottery resources, including beginning balances and current year allocations, to support instructional materials, technology, curriculum resources, and other allowable educational expenditures during the 2026-27.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,889,726.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,017,716.99
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	210,763.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	894,330.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	468,042.22
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	621,903.84
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,195,040.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	489,839.29
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,166,808.54

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	1,748.18
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,116.24

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	34,734,364.48	22,825.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	34,734,364.48	22,825.73
B. Required effort (Line A.2 times 90%)	31,260,928.03	20,543.16
C. Current year expenditures (Line I.E and Line II.B)	35,166,808.54	20,116.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	426.92
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	2.08%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(18,145.85)				
Other Sources/Uses Detail					0.00	626,480.72		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	18,145.85	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					626,480.72	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	18,145.85	(18,145.85)	626,480.72	626,480.72	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(33,961.39)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	33,961.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	33,961.39	(33,961.39)	0.00	0.00		

Description		2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Plumas Unified (AA)				
Date allocation plan approved by SELPA governance:	6/17/2026			
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment		1,399,973.25	1,985,839.80	41.85%
2. Local Special Education Property Taxes			0.00	0.00%
3. Applicable Excess ERAF			0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF		1,399,973.25	1,985,839.80	41.85%
B. Program Specialist/Regionalized Services Apportionment		35,527.69	36,547.33	2.87%
C. Program Specialist/Regionalized Services for NSS Apportionment		271,406.99	279,196.37	2.87%
D. Low Incidence Apportionment		11,910.13	11,518.81	-3.29%
E. Out of Home Care Apportionment		73,045.00	92,399.66	26.50%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment				0.00%
G. Adjustment for NSS with Declining Enrollment				0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)		1,791,863.06	2,405,501.97	34.25%
I. Federal IDEA Local Assistance Grants - Preschool		1,000.00	1,000.00	0.00%
J. Federal IDEA - Section 619 Preschool		22,000.00	22,000.00	0.00%
K. Other Federal Discretionary Grants		548,313.00	548,313.00	0.00%
L. Other Adjustments		298,363.93	298,363.93	0.00%
M. Total SELPA Revenues (Sum lines H through L)		2,661,539.99	3,275,178.90	23.06%
II. ALLOCATION TO SELPA MEMBERS				
Plumas Unified (AA00)		2,642,422.73	3,256,061.64	23.2%
Plumas County Office of Education (AA01)		19,117.26	19,117.26	0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)		2,661,539.99	3,275,178.90	23.06%

Preparer Name:	Stephanie Shatto
Title:	Interim Chief Business Official
Phone:	(530) 283-6500

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,227,256.66	301	421,911.19	303	11,805,345.47	305	17,749.05		307	11,787,596.42	309
2000 - Classified Salaries	6,298,165.14	311	39,933.27	313	6,258,231.87	315	1,032,405.05		317	5,225,826.82	319
3000 - Employee Benefits	8,727,582.07	321	328,056.22	323	8,399,525.85	325	476,901.18		327	7,922,624.67	329
4000 - Books, Supplies Equip Replace. (6500)	2,217,546.77	331	126,592.07	333	2,090,954.70	335	604,671.89		337	1,486,282.81	339
5000 - Services. . . & 7300 - Indirect Costs	6,687,600.94	341	8,434.64	343	6,679,166.30	345	654,184.52		347	6,024,981.78	349
				TOTAL	35,233,224.19	365			TOTAL	32,447,312.50	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . .	1100	9,068,981.05	375
2. Salaries of Instructional Aides Per EC 41011. . . .	2100	1,898,194.46	380
3. STRS. . . .	3101 & 3102	1,612,011.82	382
4. PERS. . . .	3201 & 3202	556,477.98	383
5. OASDI - Regular, Medicare and Alternative. . . .	3301 & 3302	294,081.46	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . .	3401 & 3402	1,647,772.90	385
7. Unemployment Insurance. . . .	3501 & 3502	33,212.23	390
8. Workers' Compensation Insurance. . . .	3601 & 3602	390,892.27	392
9. OPEB, Active Employees (EC 41372). . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . .	3901 & 3902	295,588.80	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . .		15,797,212.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . .		236,909.74	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . .		38,669.76	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . .			396
14. TOTAL SALARIES AND BENEFITS. . . .		15,521,633.47	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . .		47.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . .			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	47.84%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.16%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	32,447,312.50	
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,323,227.58	

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

Plumas Unified School District's projected classroom compensation percentage of 47.84 percent is below the 55 percent minimum required for unified school districts pursuant to Education Code Section 41372. The District continues to implement the

Fiscal Stabilization Plan adopted as part of its fiscal recovery efforts following the emergency apportionment. As a small, rural district with declining enrollment and significant fixed operational costs,including transportation, facilities, maintenance

a larger proportion of expenditures is dedicated to supporting district operations. The District remains committed to prioritizing classroom instruction and student services while implementing the Fiscal Stabilization Plan and maintaining long term

fiscal solvency.

SACS Web System - SACS V15
6/12/2026 2:14:10 PM 32-66969-0000000

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

Plumas Unified **Plumas County**

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	**Passed**
CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	**Passed**
CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	**Passed**
CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.	**Passed**
SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318.	**Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	**Passed**
CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	**Passed**
CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	**Passed**
EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	**Passed**
EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	**Passed**
EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	**Passed**
EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	**Passed**
INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	**Passed**
INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund.	**Passed**
PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	**Passed**
REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	**Passed**
RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	**Passed**
SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	**Passed**
UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	**Passed**
UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	**Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	**Passed**
CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications.	**Passed**
CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	**Passed**
CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	**Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided.	**Passed**
BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided.	**Passed**
CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	**Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

SACS Web System - SACS V15
6/12/2026 2:13:59 PM 32-66969-0000000

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified **Plumas County**

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	**Passed**
OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund.	**Passed**
PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	**Passed**
REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	**Passed**
RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	**Passed**
SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	**Passed**
UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	**Passed**
UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	**Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	**Passed**
DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	**Passed**
DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive.	**Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided.	**Passed**
CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

Plumas Unified School District

Proposed Budget

2026-2027

Other Funds

SACS Forms

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,990.96	39,814.00	-15.3%
3) Other State Revenue		8300-8599	485,677.63	431,843.00	-11.1%
4) Other Local Revenue		8600-8799	0.00	6,000.00	New
5) TOTAL, REVENUES			532,668.59	477,657.00	-10.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	259,254.52	251,812.64	-2.9%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	87,455.93	86,394.65	-1.2%
4) Books and Supplies		4000-4999	60,442.00	51,068.84	-15.5%
5) Services and Other Operating Expenditures		5000-5999	64,027.29	56,322.16	-12.0%
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	18,145.85	33,961.39	87.2%
9) TOTAL, EXPENDITURES			489,325.59	479,559.68	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,343.00	(1,902.68)	-104.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,343.00	(1,902.68)	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,292.94	231,635.94	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,292.94	231,635.94	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,292.94	231,635.94	23.0%
2) Ending Balance, June 30 (E + F1e)			231,635.94	229,733.26	-0.8%
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	224,682.25	216,779.57	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,953.69	12,953.69	86.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,040.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			104,040.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			104,040.86		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,990.96	39,814.00	-15.3%
TOTAL, FEDERAL REVENUE			46,990.96	39,814.00	-15.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	485,677.63	431,843.00	-11.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			485,677.63	431,843.00	-11.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	6,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	6,000.00	New
TOTAL, REVENUES			532,668.59	477,657.00	-10.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	259,254.52	251,812.64	-2.9%
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			259,254.52	251,812.64	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,829.71	48,096.22	-1.5%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,405.71	3,243.17	-4.8%
Health and Welfare Benefits		3401-3402	26,405.36	26,540.04	0.5%
Unemployment Insurance		3501-3502	115.85	111.83	-3.5%
Workers' Compensation		3601-3602	8,699.30	8,403.39	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,455.93	86,394.65	-1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,314.00	0.00	-100.0%
Materials and Supplies		4300	52,463.50	51,068.84	-2.7%
Noncapitalized Equipment		4400	5,664.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			60,442.00	51,068.84	-15.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,918.47	12,086.16	-6.4%
Dues and Memberships		5300	1,270.00	1,270.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,810.10	3,600.00	-38.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,308.00	32,616.00	4.2%
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	11,412.72	6,750.00	-40.9%
Communications		5900	1,308.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,027.29	56,322.16	-12.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,145.85	33,961.39	87.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,145.85	33,961.39	87.2%
TOTAL, EXPENDITURES			489,325.59	479,559.68	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,990.96	39,814.00	-15.3%
3) Other State Revenue		8300-8599	485,677.63	431,843.00	-11.1%
4) Other Local Revenue		8600-8799	0.00	6,000.00	New
5) TOTAL, REVENUES			532,668.59	477,657.00	-10.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		418,202.22	441,998.29	5.7%
2) Instruction - Related Services	2000-2999		14,551.42	0.00	-100.0%
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		18,145.85	33,961.39	87.2%
8) Plant Services	8000-8999		38,426.10	3,600.00	-90.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			489,325.59	479,559.68	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,343.00	(1,902.68)	-104.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,343.00	(1,902.68)	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,292.94	231,635.94	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,292.94	231,635.94	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,292.94	231,635.94	23.0%
2) Ending Balance, June 30 (E + F1e)			231,635.94	229,733.26	-0.8%
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	224,682.25	216,779.57	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,953.69	12,953.69	86.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6391	Adult Education Program	164,879.07	156,976.39
9010	Other Restricted Local	59,803.18	59,803.18
Total, Restricted Balance		224,682.25	216,779.57

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,084,856.43	901,000.00	-16.9%
3) Other State Revenue		8300-8599	785,000.00	900,000.00	14.6%
4) Other Local Revenue		8600-8799	9,597.08	2,100.00	-78.1%
5) TOTAL, REVENUES			1,879,453.51	1,803,100.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	726,116.10	543,223.18	-25.2%
3) Employee Benefits		3000-3999	382,197.95	282,143.57	-26.2%
4) Books and Supplies		4000-4999	1,227,259.32	975,847.02	-20.5%
5) Services and Other Operating Expenditures		5000-5999	33,719.43	27,100.00	-19.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,369,292.80	1,828,313.77	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(489,839.29)	(25,213.77)	-94.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	626,480.72	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			626,480.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,641.43	(25,213.77)	-118.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	136,641.43	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	136,641.43	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	136,641.43	New
2) Ending Balance, June 30 (E + F1e)			136,641.43	111,427.66	-18.5%
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	134,424.91	109,211.14	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,216.52	2,216.52	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(644,646.67)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(25.00)		
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			(644,671.67)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	154,770.43		
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			154,770.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(799,442.10)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,034,856.43	900,000.00	-13.0%
Donated Food Commodities		8221	50,000.00	1,000.00	-98.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,084,856.43	901,000.00	-16.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	785,000.00	900,000.00	14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			785,000.00	900,000.00	14.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,380.56	2,000.00	-16.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,216.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	100.00	-98.0%
TOTAL, OTHER LOCAL REVENUE			9,597.08	2,100.00	-78.1%
TOTAL, REVENUES			1,879,453.51	1,803,100.00	-4.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	724,301.16	543,223.18	-25.0%
Classified Supervisors' and Administrators' Salaries		2300	1,814.94	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			726,116.10	543,223.18	-25.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	178,757.34	143,410.92	-19.8%
OASDI/Medicare/Alternative		3301-3302	55,650.23	39,155.12	-29.6%
Health and Welfare Benefits		3401-3402	120,096.03	80,091.60	-33.3%
Unemployment Insurance		3501-3502	363.72	255.90	-29.6%
Workers' Compensation		3601-3602	27,330.63	19,230.03	-29.6%
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			382,197.95	282,143.57	-26.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,854.43	102,948.68	-4.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,119,404.89	872,898.34	-22.0%
TOTAL, BOOKS AND SUPPLIES			1,227,259.32	975,847.02	-20.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	508.73	2,100.00	312.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,580.00	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	23,639.97	25,000.00	5.8%
Communications		5900	990.73	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,719.43	27,100.00	-19.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,369,292.80	1,828,313.77	-22.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	626,480.72	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			626,480.72	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			626,480.72	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,084,856.43	901,000.00	-16.9%
3) Other State Revenue		8300-8599	785,000.00	900,000.00	14.6%
4) Other Local Revenue		8600-8799	9,597.08	2,100.00	-78.1%
5) TOTAL, REVENUES			1,879,453.51	1,803,100.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,369,292.80	1,828,313.77	-22.8%
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			2,369,292.80	1,828,313.77	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(489,839.29)	(25,213.77)	-94.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	626,480.72	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			626,480.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,641.43	(25,213.77)	-118.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	136,641.43	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	136,641.43	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	136,641.43	New
2) Ending Balance, June 30 (E + F1e)			136,641.43	111,427.66	-18.5%
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	134,424.91	109,211.14	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,216.52	2,216.52	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)	7,494.02	75,882.49
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	41,832.55	33,328.65
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	85,098.34	0.00
Total, Restricted Balance		134,424.91	109,211.14

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	25.00	New
5) TOTAL, REVENUES			0.00	25.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	25.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	25.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	608.80	608.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608.80	608.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608.80	608.80	0.0%
2) Ending Balance, June 30 (E + F1e)			608.80	633.80	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	608.80	633.80	4.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	630.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			630.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			630.69		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	25.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	25.00	New
TOTAL, REVENUES			0.00	25.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	25.00	New
5) TOTAL, REVENUES			0.00	25.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	25.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	25.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	608.80	608.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608.80	608.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608.80	608.80	0.0%
2) Ending Balance, June 30 (E + F1e)			608.80	633.80	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	608.80	633.80	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,000.00	New
5) TOTAL, REVENUES			0.00	2,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	2,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,773.52	54,773.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,773.52	54,773.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,773.52	54,773.52	0.0%
2) Ending Balance, June 30 (E + F1e)			54,773.52	56,773.52	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	54,773.52	56,773.52	3.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,742.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			56,742.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			56,742.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,000.00	New
TOTAL, REVENUES			0.00	2,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,000.00	New
5) TOTAL, REVENUES			0.00	2,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	2,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,773.52	54,773.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,773.52	54,773.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,773.52	54,773.52	0.0%
2) Ending Balance, June 30 (E + F1e)			54,773.52	56,773.52	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	54,773.52	56,773.52	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,000.00	15,000.00	7.1%
5) TOTAL, REVENUES			14,000.00	15,000.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,000.00	15,000.00	7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000.00	15,000.00	7.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,912.62	419,912.62	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,912.62	419,912.62	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,912.62	419,912.62	3.4%
2) Ending Balance, June 30 (E + F1e)			419,912.62	434,912.62	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	419,912.62	434,912.62	3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	420,507.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			420,507.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			420,507.89		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	14,000.00	15,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,000.00	15,000.00	7.1%
TOTAL, REVENUES			14,000.00	15,000.00	7.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,000.00	15,000.00	7.1%
5) TOTAL, REVENUES			14,000.00	15,000.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,000.00	15,000.00	7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000.00	15,000.00	7.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,912.62	419,912.62	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,912.62	419,912.62	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,912.62	419,912.62	3.4%
2) Ending Balance, June 30 (E + F1e)			419,912.62	434,912.62	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	419,912.62	434,912.62	3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	28,049.64	New
5) TOTAL, REVENUES			0.00	28,049.64	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,658.73	0.00	-100.0%
3) Employee Benefits		3000-3999	2,985.04	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,900.42	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,544.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,544.19)	28,049.64	-188.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,544.19)	28,049.64	-188.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	944,016.27	912,472.08	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			944,016.27	912,472.08	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			944,016.27	912,472.08	-3.3%
2) Ending Balance, June 30 (E + F1e)			912,472.08	940,521.72	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	804,716.81	832,766.45	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,755.27	107,755.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,022,730.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,957.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,025,688.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	59,156.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,156.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			966,532.32		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	28,049.64	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	28,049.64	New
TOTAL, REVENUES			0.00	28,049.64	New
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,658.73	0.00	-100.0%
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			5,658.73	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,517.11	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	432.89	0.00	-100.0%
Health and Welfare Benefits		3401-3402	819.61	0.00	-100.0%
Unemployment Insurance		3501-3502	2.83	0.00	-100.0%
Workers' Compensation		3601-3602	212.60	0.00	-100.0%
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			2,985.04	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,900.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,900.42	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,544.19	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	28,049.64	New
5) TOTAL, REVENUES			0.00	28,049.64	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,544.19	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,544.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,544.19)	28,049.64	-188.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,544.19)	28,049.64	-188.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	944,016.27	912,472.08	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			944,016.27	912,472.08	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			944,016.27	912,472.08	-3.3%
2) Ending Balance, June 30 (E + F1e)			912,472.08	940,521.72	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	804,716.81	832,766.45	3.5%
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	107,755.27	107,755.27	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	804,716.81	832,766.45
Total, Restricted Balance		804,716.81	832,766.45

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			70,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,949,021.35	5,019,021.35	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,949,021.35	5,019,021.35	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,949,021.35	5,019,021.35	1.4%
2) Ending Balance, June 30 (E + F1e)			5,019,021.35	5,019,021.35	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	5,019,021.35	5,019,021.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,078,902.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,078,902.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,078,902.30		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,000.00	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			70,000.00	0.00	-100.0%
TOTAL, REVENUES			70,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			70,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			70,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,949,021.35	5,019,021.35	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,949,021.35	5,019,021.35	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,949,021.35	5,019,021.35	1.4%
2) Ending Balance, June 30 (E + F1e)			5,019,021.35	5,019,021.35	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	5,019,021.35	5,019,021.35	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
7710	State School Facilities Projects	5,019,021.35	5,019,021.35
Total, Restricted Balance		5,019,021.35	5,019,021.35

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,925.21	153,024.83	597.9%
5) TOTAL, REVENUES			21,925.21	153,024.83	597.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,925.21	153,024.83	597.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,925.21	153,024.83	597.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	21,925.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	21,925.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	21,925.21	New
2) Ending Balance, June 30 (E + F1e)			21,925.21	174,950.04	697.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,925.21	174,950.04	697.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,925.21	153,024.83	597.9%
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			21,925.21	153,024.83	597.9%
TOTAL, REVENUES			21,925.21	153,024.83	597.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,925.21	153,024.83	597.9%
5) TOTAL, REVENUES			21,925.21	153,024.83	597.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			21,925.21	153,024.83	597.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,925.21	153,024.83	597.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	21,925.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	21,925.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	21,925.21	New
2) Ending Balance, June 30 (E + F1e)			21,925.21	174,950.04	697.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,925.21	174,950.04	697.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	21,925.21	174,950.04
Total, Restricted Balance		21,925.21	174,950.04

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,750,001.17	New
5) TOTAL, REVENUES			0.00	2,750,001.17	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	3,200,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	3,200,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(449,998.83)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(449,998.83)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,124,388.64	14,124,388.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,124,388.64	14,124,388.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,124,388.64	14,124,388.64	0.0%
2) Ending Balance, June 30 (E + F1e)			14,124,388.64	13,674,389.81	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,317,098.25	2,317,098.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,807,290.39	11,357,291.56	-3.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,140,565.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,140,565.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,140,565.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	2,200,000.00	New
Unsecured Roll		8612	0.00	100,000.00	New
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	450,001.17	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,750,001.17	New
TOTAL, REVENUES			0.00	2,750,001.17	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	2,350,000.00	New
Bond Interest and Other Service Charges		7434	0.00	850,000.00	New
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	3,200,000.00	New
TOTAL, EXPENDITURES			0.00	3,200,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,750,001.17	New
5) TOTAL, REVENUES			0.00	2,750,001.17	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,200,000.00	New
10) TOTAL, EXPENDITURES			0.00	3,200,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	(449,998.83)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(449,998.83)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,124,388.64	14,124,388.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,124,388.64	14,124,388.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,124,388.64	14,124,388.64	0.0%
2) Ending Balance, June 30 (E + F1e)			14,124,388.64	13,674,389.81	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,317,098.25	2,317,098.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,807,290.39	11,357,291.56	-3.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,317,098.25	2,317,098.25
Total, Restricted Balance		2,317,098.25	2,317,098.25

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,200.00	15,613.31	69.7%
5) TOTAL, REVENUES			9,200.00	15,613.31	69.7%
B. EXPENSES					
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 Expenses		5000-5999	5,000.00	5,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	10,613.31	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,200.00	10,613.31	152.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	512,694.01	516,894.01	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,694.01	516,894.01	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			512,694.01	516,894.01	0.8%
2) Ending Net Position, June 30 (E + F1e)			516,894.01	527,507.32	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	25,388.19	New
b) Restricted Net Position		9797	491,505.82	502,119.13	2.2%
c) Unrestricted Net Position		9790	25,388.19	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	473,197.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	50,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			523,197.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,753.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,753.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			520,443.76		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,200.00	15,613.31	69.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	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			9,200.00	15,613.31	69.7%
TOTAL, REVENUES			9,200.00	15,613.31	69.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	5,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,200.00	15,613.31	69.7%
5) TOTAL, REVENUES			9,200.00	15,613.31	69.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,000.00	5,000.00	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, EXPENSES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,200.00	10,613.31	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,200.00	10,613.31	152.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	512,694.01	516,894.01	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,694.01	516,894.01	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			512,694.01	516,894.01	0.8%
2) Ending Net Position, June 30 (E + F1e)			516,894.01	527,507.32	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	25,388.19	New
b) Restricted Net Position		9797	491,505.82	502,119.13	2.2%
c) Unrestricted Net Position		9790	25,388.19	0.00	-100.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	491,505.82	502,119.13
Total, Restricted Net Position		491,505.82	502,119.13