

# Dunham Elementary School District and Charter

To: Dunham Board of Trustees  
From: Anne Marie Norris, SCOE Fiscal Services Support Provider  
Date: June 9, 2026  
Meeting Date: June 11, 2026

## Item: PUBLIC HEARING OF THE 2026-27 PRELIMINARY BUDGET AND STATEMENT OF BALANCES IN EXCESS OF MINIMUM RESERVE REQUIREMENT

---

### **BACKGROUND INFORMATION:**

Annually, a School Board is required to hold a Public Hearing for the public comment in regards to a district's proposed Preliminary 2026-27 Budget. At the public hearing the district must review and discuss the combined Assigned and Unassigned ending fund balance above the minimum recommended Reserve for Economic Uncertainties.

### **CURRENT CONSIDERATION:**

The School Board will hold a Public Hearing regarding the Dunham Elementary School District's 2026-27 preliminary budget and reserve transparency disclosure. The financial documents were made available on the District's website on June 5, 2026.

### **RECOMMENDATION:**

This is not an action item but an opportunity for the public to comment on the District's 2026-27 proposed budget and reserve levels. The final proposed 2026-27 budget will be presented to the Board for action on June 11, 2026. Any changes recommended by the Board or as an outcome of the public hearing on either the LCAP or the Preliminary Budget will be incorporated into the final proposed budget.

### **ATTACHMENTS:**

- 2026-27 Budget Narrative (Pgs. 2-9)
- 2026-27 Reserve Transparency Disclosure (Pg.10)
- District Certification Form (Pgs. 11-13)
- Worker's Compensation Certification (Pg.14)
- Multi-Year Projection (MYP) for the General Fund (Pg.15)
- MYP Assumptions (Pgs. 16-18)
- Cash Flow (Pg. 19)
- MYP for Fund 13 and Fund 17 (Pgs. 20-21)
- SACS Documents
  - MYP (Pgs. 22-28)
  - Form A (Pgs. 29-31)
  - Funds 01- 40 (Pgs. 32-57)
  - Criteria and Standards (Pgs. 58-86)
  - Summary of Interfund Activities–Budget (Pgs. 87-89)
  - Technical Review Check (Pgs. 90-91)
- LCFF calculators (Pgs. 92-103)

# Dunham Elementary School District & Charter 2026-27 Preliminary Budget Public Hearing on June 9, 2026 Adoption on June 11, 2026

## Overview:

The budget is based on assumptions and guidance provided by School Services of California, Sonoma County of Office, and District Administration. The Budget presentation reflects the Estimated Actuals for 2025-26, the Budget for 2026-27, and subsequent year projections for 2027-28 and 2028-29.

The General Fund (01) and Charter Fund (03) are combined to create the district's chief operating fund. These funds account for all ordinary operations for the district and charter. The funds are comprised of unrestricted and restricted revenues. Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes. Unrestricted revenues are those funds whose uses are not subject to specific constraints.

## State of the State:

California's **2026–27 May Revision** presents an improved fiscal outlook compared to January's projections, primarily fueled by stronger state revenues. Under the updated plan, **Proposition 98** funding has increased, special education receives a historic \$2.3 billion ongoing investment, and high-need schools are allocated \$500 million for literacy and math support. Additionally, the Local Control Funding Formula (LCFF) receives a total increase of 4.31%, combining the statutory cost-of-living-adjustment (COLA) with a "super COLA" augmentation. The unexpected addition of the super COLA caught LEAs by surprise, as many had been preparing for more limited growth amid ongoing fiscal challenges; however, this increase also brings additional cost pressures that LEAs should prepare for. The May Revision also introduces a **proposed disability leave** program for school employees, which could create new fiscal and operational considerations for LEAs depending on final legislative action and implementation details.

Key Highlights from the Governor's May Revision that could impact the district include:

- ❖ **4.31% Cost-of-Living Adjustment (COLA):** This includes a statutory COLA of 2.87% and an added "super" COLA of 1.44%. The super COLA is intended to help LEAs with rising costs, offset funding reductions related to declining enrollment, **and to fund the new requirement to provide pregnancy disability leave (see below).**

Note: the "super" COLA is only added to the LCFF and not to other programs.

Subsequent years' COLAs are **3.30%** in 2027-28 and **3.09%** in 2028-29.

- ❖ **2.87% COLA proposed to select programs in 2026–27:** This includes Child Nutrition, Youth in Foster Care, Mandate Block Grant and Charter School Facilities Grant Program
- ❖ **Historic increase to Special Education base funding**  
Special education funding includes COLA **PLUS**, a \$509 million ongoing (proposed in January) and an additional \$1.8 billion with the May Revision, resulting in a **unified statewide base rate of \$1,340 per ADA** for all Special Education Local Plan Areas (SELPAs).

❖ **One-Time & Discretionary Funding**

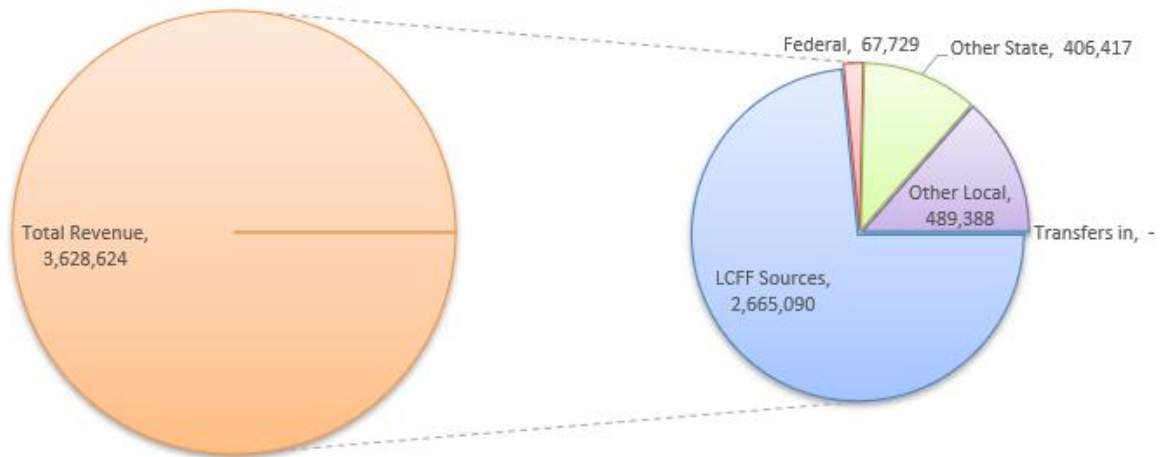
- \$5 billion one-time **Student Support and Professional Development Discretionary Block Grant (SSPD BG)**- approximately \$936.98/ADA (**not recommended** for budgeting in the Adopted Budget per SSC).
- \$757.3 million one-time final payment for the **Learning Recovery Emergency Block Grant (LREBG)**-no change since January’s proposal.
- \$100 million one-time for kitchen infrastructure and training (K.I.T).

**Revenues**

**Local Control Funding Formula (LCFF) Revenues (objects 8010-8099):**

The District receives funding from various sources for its general operations. The major funding sources include the LCFF, federal revenues, state revenues, and other local revenue. The LCFF revenue is the main funding source for the district and represents **73.45%** of the total general fund revenues. The LCFF funding model, enacted in 2013-14, established a uniform funding of grade spans while creating an emphasis on student population/demographics. While enrollment and average daily attendance (ADA) remain driving factors in LCFF funding, they are coupled with unduplicated pupil counts (UPC) of students targeted as disadvantaged. These targeted classifications are English Learners (EL), foster youth and pupils eligible for free and reduced meals.

Below is a graphical representation of the multiple funding components for 2026-27:



**COLA projections:**

LCFF Factors	2026-27	2027-28	2028-29
2026-27 Adopted Budget COLA	2.87%	3.30%	3.09%
Additional LCFF Investment	*1.44%		
2026-27 First Interim COLA	TBD	TBD	TBD
2026-27 Second Interim COLA	TBD	TBD	TBD

**\*Additional LCFF Investment is intended to help LEAs with rising costs, offset funding reductions related to declining enrollment and to fund the new requirement to provide pregnancy disability leave.**

**Property Taxes**

The budget for 2026-27 property taxes is **\$279,978** (Per SCOE’s 25-26 P-2 estimates & increased by 2%). Taxes are conservatively projected to increase 2% in fiscal year 2027-28 and 2028-29.

**Enrollment and ADA**

Enrollment and unduplicated counts are established on the first Wednesday of October (CBEDS day) while ADA is based on Period 2 (P-2) reporting in late April. The Enacted State Budget, in July 2022, changed the funded ADA for a school district to include a three-year average. Prior to fiscal year 2022-23, school districts received funding based on the greater of current year or prior year; however, going forward, a school district’s funding will be calculated on the **greater of the current year, prior year, or three prior-year average**.

**Below is a table of the Enrollment and ADA for the Multi-Year Projections (MYP):**

	2026-27 Budget	2027-28 Projection	2028-29 Projection
Enrollment	Dist. =11 Chtr. = 190 <b>Total = 201</b>	Dist. =11 Chtr. = 193 <b>Total = 204</b>	Dist. =11 Chtr. = 194 <b>Total = 205</b>
ADA	Dist. = 10.34 Chtr. = 180.5 <b>Total = 190.84</b>	Dist. = 10.34 Chtr. = 183.35 <b>Total = 193.69</b>	Dist. = 10.34 Chtr. = 184.3 <b>Total = 194.64</b>
Funded ADA	Dist. = 10.34 Chtr. = 180.5 <b>Total = 190.84</b> District CY Charter CY	Dist. = 10.34 Chtr. =183.35 <b>Total = 193.69</b> District CY Charter CY	Dist. = 10.34 Chtr. = 184.3 <b>Total = 194.64</b> District CY Charter CY

**Transportation**

An add-on for Home to School Transportation is rolled into the LCFF and districts are currently required to maintain this minimum level of transportation service. This is known as maintenance of effort (MOE). Effective fiscal year 2022-23, the state approved an increase to transportation funding by reimbursing 60% of the prior year’s expenses less the LCFF add-on. For the District, **the current add-on is not included in other state revenues as there are not prior year expenditures expected**.

**Basic Aid Supplemental**

Basic Aid Supplemental (BAS) funding is included in the LCFF revenue. BAS funding backfills districts for property taxes lost due to sponsored charter schools in the district. The receipt of BAS funding is dependent on many factors such as:

- Property taxes
- ADA of the charter schools
- The district of residence of the students in each charter school
- The total LCFF funding of the District

These dollars may fluctuate year-over-year. BAS funding is unknown until Period 1 (P-1) attendance reporting while actual BAS funding comes once final property taxes post in mid-July. Based on these factors, the district remains cautious of utilizing BAS funds for ongoing expenditures. The 2026-27 Budget includes \$140,000 in BAS funds as well as \$140,000 in the two subsequent years.

**One-time State Programs:**

Additional state funds received in prior year(s) include: Student Support and Professional Development Block Grant (SSPD BG), Art, Music & Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, Cal Shape and Kitchen Infrastructure and Training (K.I.T). Prop 28-Art & Music funds are ongoing. The district implemented an Expanded Learning Opportunity Program (ELOP) in 25/26 and plans to continue this program which provides afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

**Federal Revenues (objects 8100-8299):**

Federal revenues represent **1.87%** of total general fund revenues. These revenues include Title II, Special Education (including Special Ed Mental Health) and REAP.

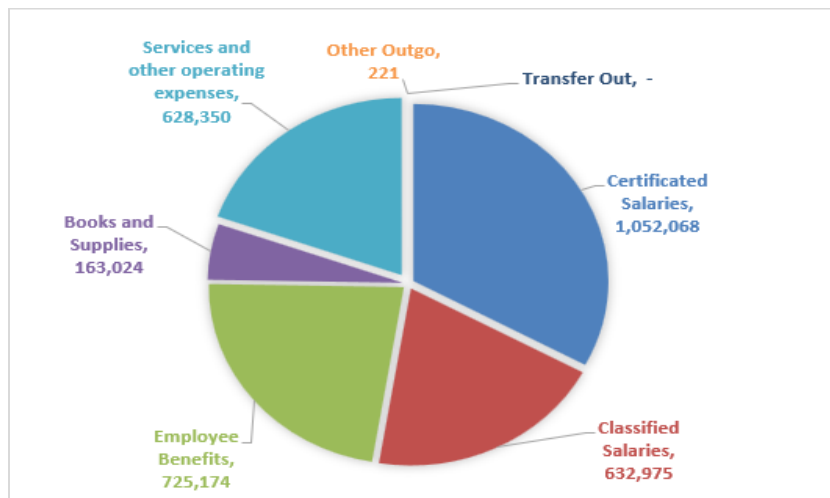
**Other State Revenues (objects 8300-8599):**

State Revenues represent **11.2%** of total general fund revenues. In the budget year, these revenues include LREBG, ELOP and Prop 28 (mentioned above) as well as: lottery monies, mandated block grant, STRS on-behalf (recognition of contribution to CalSTRS proportion to the LEA’s own pension contributions which ties to matching expenditures), Mental Health, and Literacy Screening.

**Local Revenues (objects 8600-8799):**

Local revenues represent **13.49%** of total general fund revenues. These revenues include interest, donations, daycare revenue, special education, PTO, and RESIG safety dollars. 26/27 increase to local revenue is due to increase in daycare revenue projected with the increase in enrollment, as well as revenue received for the Yosemite Field Trip. Additionally, Special Education is projected to increase over \$150k based on May Revise estimates.

**General Fund Expenditures:**



**Salaries and benefits (objects 1000-3999):**

Salaries and benefits represent **75.3%** of total general fund expenditures. Benefits include statutory benefits, health and welfare benefits as well as STRS and PERS benefits. STRS and PERS rates continue to rise. Current rates are **19.1%** for STRS and **26.4%** for PERS. The 26/27 Adopted Budget includes an ongoing negotiated 5% increase to salaries in addition to step & column. The district paid H/W benefit cap increased from \$1,125/month to \$1,300/month as of July 1, 2026. Staffing changes implemented in the

budget year include: the addition of 1 teacher and 1 aide as well as restructuring between Principal, Superintendent and Business Manager positions.

Below is a table displaying the STRS and PERS rates used in the MYP:

	2025-26 Est. Actuals	2026-27 Budget	2027-28 Projection	2028-29 Projection
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.80%	25.90%

**Books and Supplies (objects 4000-4999):**

Books and supplies represent 5.1% of total general fund expenditures. Projected expenses in the current year include ongoing instructional materials such as paper and supplemental material as well as curriculum adoption. One-time funded expenditures in 25/26 have been removed from the 26/27 Budget include: SSPD BG, ESSER III, Art & Music Block Grant and K.I.T.

Learning Recovery Emergency Block Grant remains in the 26/27 budget (double the amount of 25/26) and is then removed in 26/27.

**Services and other operating (objects 5000-5999):**

Services and other operating represent 19.6% of total general fund expenditures. Included in these costs are special education expense, PE, psych, nurse, speech services, custodial, legal fees, and other related expenses. One-time funded expenditures in 25/26 have been removed from the 26/27 Budget include: Art and Music Block Grant, Cal Shape and SSPD Block Grant. Additionally, contracted PE, custodial contract (due to hiring a custodian) and fieldtrip bus expenses (due to more parents driving) have been reduced. An increase for the new Student Information System has been added (includes 1x setup fee \$5,750 which is removed in 27/28) as well as an increase (\$105k) for two SCOE students.

**Contributions:**

The District's General fund is required to contribute to balance the restricted resources listed below when expenditures are more than revenue:

- ✚ Special Education Resource 6500: \$114,732
- ✚ Restricted Maintenance Resource 8150: \$3,500

**Multi-Year Projection:**

The multi-year projection (MYP) was developed using a variety of management-approved assumptions plus the assumptions provided by Sonoma County Office of Education and School Services of California's dashboard.

The District's 2026-27 General Fund, projects a total operating surplus of \$426,812 and an estimated ending fund balance of \$2,289,049. The district is receiving restricted funds in the current year that will be spent over several years; thereby the restricted fund balance is \$253,508. The restricted fund balance is showing that it will increase in subsequent years, however this will decrease once qualified expenditures are identified and spent-particularly with the expansion to the ELOP program.

The unrestricted fund balance is projected to see a surplus of \$349,306 in the current year and has a projected surplus in 2027-28 of \$430,915 and a surplus of \$424,920 in 2028-29.

Revenues & Expenditures	Budget Year: 2026-27			Projection Year 2: 2027-28			Projection Year 3: 2028-29		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	2,973,143	655,481	3,628,624	3,082,255	645,675	3,727,930	3,190,513	645,756	3,836,269
Total Expenditures	2,505,605	696,207	3,201,812	2,528,662	708,454	3,237,116	2,622,690	720,307	3,342,997
<b>Excess (Deficiency)</b>	<b>467,538</b>	<b>(40,726)</b>	<b>426,812</b>	<b>553,593</b>	<b>(62,779)</b>	<b>490,814</b>	<b>567,823</b>	<b>(74,551)</b>	<b>493,272</b>
Transfers In	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	(16,323)	-	(16,323)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(118,232)	118,232	-	(122,678)	122,678	-	(126,579)	126,579	-
<b>Net Increase (Decrease)</b>	<b>349,306</b>	<b>77,506</b>	<b>426,812</b>	<b>430,915</b>	<b>59,898</b>	<b>490,814</b>	<b>424,920</b>	<b>52,027</b>	<b>476,949</b>
<b>Fund Balance, Reserves</b>									
<b>Beginning Fund Balance</b>	1,686,235	176,002	1,862,237	2,035,541	253,508	2,289,049	2,466,456	313,406	2,779,862
<b>Estimated Ending Fund Balance</b>	<b>2,035,541</b>	<b>253,508</b>	<b>2,289,049</b>	<b>2,466,456</b>	<b>313,406</b>	<b>2,779,862</b>	<b>2,891,376</b>	<b>365,434</b>	<b>3,256,810</b>
<b>Components of Fund Balance</b>									
Revolving Cash	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	253,508	253,508	-	313,406	313,406	-	365,434	365,434
Assignments	285,092	-	285,092	286,856	-	286,856	293,153	-	293,153
Reserve for Economic Uncertainty (5%)	160,091	-	160,091	161,856	-	161,856	167,966	-	167,966
Unassigned/Unappropriated	1,585,358	-	1,585,358	2,012,744	-	2,012,744	2,425,256	-	2,425,256
Fund 17	391,511	-	-	406,359	-	-	421,207	-	-
% of Unrestricted Unassigned/Unappropriated (after assignments & REU) FUND 01/03 ONLY			50%			62%			72%
% of TOTAL Unrestricted Fund balance WITH assignments (fund 01 & 17)			76%			89%			99%

**COMPONENTS OF ENDING FUND BALANCE:**

**Assigned Fund Balance** includes amounts which are intended for specific purposes, but do not meet the criteria to be classified as restricted (i.e.: Special Education, Title II) or committed. The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment for such funds to be made any time prior to the issuance for the financial statements. The Superintendent may further delegate the authority to assign funds at their discretion.

Below is the MYP's current ending balances showing their assignments or commitments:

2026-27 Adopted Budget	Base Year -- Estimated Actuals -- 2025-26		Year 1 -- Budget Year -- 2026-27		Year 2 -- Projection -- 2027-28		Year 3 -- Projection -- 2028-29	
<b>Components of Ending Balance:</b>								
Revolving Cash (nonspendable) 9711	5,750	5,750	5,000	5,000	5,000	5,000	5,000	5,000
Prepaid 9713	17,032	17,032						
Restricted- Sp Ed MH, KIT Funds, Other Misc. Rest 9740		32,366	49,759	49,759	48,486	48,486	39,262	39,262
ELOP Resource 2600 9740		94,869	170,978	170,978	247,087	247,087	323,196	323,196
Educator Effectiveness Resource 6266 9740		-	-	-	-	-	-	-
Prop 28 (AMS) RS 6770 9740		714	-	-	-	-	-	-
Learning Recovery Grant Resource 7455 9740		-	-	-	-	-	-	-
Restricted - Lottery for Textbooks 9740		48,053	32,771	32,771	17,833	17,833	2,976	2,976
Committed - Additional 5% Reserve 9760	152,087	152,087	160,091	160,091	161,856	161,856	167,966	167,966
Assigned - Special Education 9780	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Assigned - Lottery 9780	15,282	15,282	1	1	-	-	187	187
Reserve for Econ Uncert. (unassigned) 5% 9789	152,087	152,087	160,091	160,091	161,856	161,856	167,966	167,966
Unassigned/Unappropriated Amount 9790	1,218,997	1,218,997	1,585,358	1,585,358	2,012,744	2,012,745	2,425,256	2,425,258
<b>Net Ending Balance</b>	<b>1,686,235</b>	<b>1,760,002</b>	<b>2,035,541</b>	<b>2,289,049</b>	<b>2,466,456</b>	<b>2,779,862</b>	<b>2,891,376</b>	<b>3,256,810</b>

**Cash Flow: CASH IS KING!**

Cash management is vital to the district's fiscal health. The projected cash flow report presented as part of the 2026-27 Budget shows all months ending with positive cash balances and an estimated June 30, 2026 ending balance of **\$2,275,676**.

**ADDITIONAL FUNDS Operated by the District:**

**Fund 13 Cafeteria/Food Service**

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

**Current Year Projected Ending Fund Balance: \$23,743**

**Fund 14 Deferred Maintenance Fund**

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. The General Fund contributes \$20,000 to this fund in the current year and \$20,000 in each of the subsequent years.

**Current Year Projected Ending Fund Balance: \$188**

**Fund 17 Special Reserve (other than capital projects)**

This fund is used to reserve minimum of one year of Basic Aid Supplemental funding to be used in the event of a loss or decrease to funding. A contribution was made in 2023-24 to increase Fund 17 to two years of Basic Aid Supplemental funding to allow the district time to make adjustments during challenging economic times.

**Current Year Projected Ending Fund Balance: \$391,511**

**Fund 25 Capital Facilities Fund**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. These fees are intended to help school districts address the impact that growth and new development have on school facilities. There is no current year expense budget, however the district is strategizing on how to use these funds for facility improvements necessary to accommodate enrollment growth.

**Current Year Projected Ending Fund Balance: \$44,236**

**Fund 40 Special Reserve Fund for Capital Outlay Projects**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations.

**Current Year Projected Ending Fund Balance: \$8**

**Conclusion:**

Dunham Elementary School District and Charter will be financially solvent in 2026-27 and the subsequent two years. The District should continue to budget revenue projections conservatively and monitor expenses and cash flow.

The District will meet its reserve requirement in the budget year. The Multi-Year Projection (MYP) shows that the District will maintain its ending fund balance and meet the reserve requirement in the subsequent years as well.

Abbreviations used above:

- ✚ MYP = Multi-Year Projections
- ✚ LCFF = Local Control Funding Formula
- ✚ SACS= Standardized Account Code Structure System
- ✚ ADA = Average Daily Attendance
- ✚ COLA = Cost- Of-Living-Adjustment
- ✚ SCOE = Sonoma County Office of Education
- ✚ IDEA = Individuals with Disabilities Education Act
- ✚ STRS = State Teachers' Retirement System
- ✚ PERS = California Public Employee' Retirement System
- ✚ RESIG = Redwood Empire Schools Insurance Group

District: Dunham Elementary School  
 CDS #: 49-70672

**Adopted Budget  
 2026-27 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

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

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2026-27 Budget	Objects 9780/9789/9790 <i>(Exclude all non-spendable, restricted &amp; committed funds)</i>
01	General Fund	\$1,870,450	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$391,511	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$2,261,961	
District Standard Reserve Level		5%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$160,091	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$2,101,870	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2026-27 Budget	Description of Need
01	General Fund	\$125,000	Assigned for Special Education needs
01	General Fund	\$1	Assigned for Lottery purchases
01	General Fund	\$1,585,358	Set aside for cash flow
01	General Fund		
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$391,511	Reserved to cover economic challenges
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$2,101,870	

**Remaining Unsubstantiated Balance                      \$0.00**

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

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: www.dunhamsd.org  
Date: 6/5/26-6/9/2026

Public Hearing:

Place: 4111 Roblar Rd Petaluma  
Date: 06/09/26  
Time: 6:30 pm

Adoption Date: 6/11/2026  
Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

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

Contact person for additional information on the budget reports:

Name: Anne Marie Norris  
Title: SCOE Fiscal Services Support Provider

Telephone: 707-524-2806  
E-mail: anorris@scoe.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Adoption date of the LCAP or an update to the LCAP:		X
				06/11/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

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

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

#### To the County Superintendent of Schools:

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

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

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

Redwood Empire Schools Insurance Group (RESIG)

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

#### Signature (Original signature required)

	06/11/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Title

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

Anne Marie Norris	SCOE Fiscal Services Support Provider
Name	Title
anorris@scoe.org	707-524-2806
Email	Telephone

	2026-27 Adopted Budget			Base Year -- Estimated Actuals -- 2025-26			Year 1 -- Budget Year -- 2026-27			Year 2 -- Projection -- 2027-28			Year 3 -- Projection -- 2028-29				
	Object Codes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
1	COLA			2.30%			4.31%			3.30%						3.09%	
2	COLA Suspension OR Funded (Used COLA)			2.30%			2.87%			3.30%						3.09%	
3	Current Year ADA			168.27			190.84			193.69						194.64	
4	ADA for LCFF purposes (current year (CY) or prior year (PY) or 3-PY Avg.)			170.17			190.84			193.69						194.64	
	District CY Avg.Charter CY			170.17			190.84			193.69						194.64	
	District CY Charter CY			170.17			190.84			193.69						194.64	
	District CY Charter CY			170.17			190.84			193.69						194.64	
	District CY Charter CY			170.17			190.84			193.69						194.64	
	District CY Charter CY			170.17			190.84			193.69						194.64	
	District CY Charter CY			170.17			190.84			193.69						194.64	
5	Local Control Funding Formula (LCFF)	8010-8099	1,738,823	-	1,738,823	2,018,663	-	2,018,663	2,103,102	-	2,103,102	2,170,514	-	2,170,514	2,170,514	-	2,170,514
6	Basic Aid Supplement (BAS)		140,000	-	140,000	140,000	-	140,000	140,000	-	140,000	140,000	-	140,000	140,000	-	140,000
7	Special Ed. Taxes		-	20,745	20,745	-	20,745	20,745	-	20,745	20,745	-	20,745	20,745	-	20,745	
8	Education Protection Account (EPA)		433,705	-	433,705	505,682	-	505,682	530,135	-	530,135	549,184	-	549,184	549,184	-	549,184
9	Transfer to Fund 14 (Deferred Maintenance Fund)		(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)
10	Federal Revenues	8100-8299	-	64,998	64,998	-	67,729	67,729	-	67,729	67,729	-	67,729	67,729	-	67,729	
11	COVID Revenue (Federal only)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	State Revenues	8300-8599	37,628	257,023	294,651	42,543	258,885	301,428	43,313	258,243	301,556	43,660	258,324	301,984	43,660	258,324	301,984
13	IX Revenue (State only) SSPD BG, LREBG, CalShape		-	63,624	63,624	-	9,164	9,164	-	-	-	-	-	-	-	-	
14	STRS/PERS On-Behalf Revenue (RS 7690)		-	83,307	83,307	-	95,825	95,825	-	95,825	95,825	-	95,825	95,825	-	95,825	
15	Local Revenues	8600-8799	276,726	-	276,726	271,655	-	271,655	271,105	-	271,105	292,555	-	292,555	292,555	-	292,555
16	Special Education (RS 6500 Ob. 8792) + RESIG Safety		-	44,139	44,139	-	203,133	203,133	-	203,133	203,133	-	203,133	203,133	-	203,133	
17	PTO Funding		12,000	-	12,000	14,600	-	14,600	14,600	-	14,600	14,600	-	14,600	14,600	-	14,600
18	<b>Total Revenue</b>		2,618,882	533,835	3,152,717	2,973,143	655,481	3,628,624	3,082,255	645,675	3,727,930	3,190,513	645,756	3,836,269	3,190,513	645,756	3,836,269
19	<b>Expenditures</b>																
20	Certificated Salaries	1000-1999	826,485	140,530	967,015	896,661	155,407	1,052,068	910,111	157,738	1,067,849	923,763	160,104	1,083,867	923,763	160,104	1,083,867
21	Classified Salaries	2000-2999	428,142	108,461	536,603	529,503	103,472	632,975	537,446	105,024	642,470	545,507	106,599	652,107	545,507	106,599	652,107
22	Employee Benefits -- Statutory	33xx ; 3501-3699	54,304	12,670	66,974	59,281	12,750	72,031	69,076	13,002	82,078	70,112	13,197	83,309	70,112	13,197	83,309
23	STRS/PERS On-Behalf Payments (RS 7690)	31xx	-	83,307	83,307	-	95,825	95,825	-	95,825	95,825	-	95,825	95,825	-	95,825	
24	Employee Benefits -- STRS	31xx	162,664	26,301	188,965	191,573	29,206	220,779	173,831	30,128	203,959	176,439	30,580	207,019	176,439	30,580	207,019
25	Employee Benefits -- PERS	32xx	98,541	20,118	118,659	86,491	20,525	107,016	144,035	28,146	172,182	141,286	27,609	168,896	141,286	27,609	168,896
26	Emp & Retiree Benefits -- Health & Welfare	34xx; 37xx; 39xx	183,591	23,848	207,439	202,223	27,300	229,523	209,827	28,326	238,153	216,499	29,227	245,726	216,499	29,227	245,726
27	Books and Supplies	4000-4999	145,859	103,958	249,817	118,571	44,453	163,024	107,160	45,305	152,465	110,117	46,556	156,673	110,117	46,556	156,673
28	Services, Other Operating Expenses	5000-5999	474,306	148,435	622,741	421,302	207,048	628,350	377,177	204,738	581,915	438,967	210,389	649,355	438,967	210,389	649,355
29	Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Outgo	7100-7499	-	221	221	-	221	221	-	221	221	-	221	221	-	221	221
31	<b>Total Expenditures</b>		2,373,892	667,849	3,041,741	2,505,605	696,207	3,201,812	2,528,662	708,454	3,237,116	2,622,690	720,307	3,342,997	2,622,690	720,307	3,342,997
32	<b>Excess (Deficiency)</b>		244,991	(134,013)	110,977	467,538	(40,726)	426,812	553,593	(62,779)	490,814	567,823	(74,551)	493,272	567,823	(74,551)	493,272
33	Transfers In (Basic Aid)/Cafeteria)	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Transfers Out Building/Basic Aid	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Transfers Out Cafeteria	7610-7629	-	-	-	-	-	-	-	-	-	(16,323)	-	(16,323)	(16,323)	-	(16,323)
36	Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Contribution	8980-8999	(157,450)	157,450	-	(118,232)	118,232	-	(122,678)	122,678	-	(126,579)	126,579	-	(126,579)	126,579	-
39	<b>Total Transfers/Other Uses</b>		(157,450)	157,450	-	(118,232)	118,232	-	(122,678)	122,678	-	(142,902)	126,579	(16,323)	(142,902)	126,579	(16,323)
40	<b>Net Increase (Decrease)</b>		87,541	23,436	110,977	349,306	77,506	426,812	430,915	59,898	490,814	424,920	52,027	476,949	424,920	52,027	476,949
41	<b>Fund Balance</b>																
42	Beginning Balance		1,598,694	152,566	1,751,260	1,686,235	176,002	1,862,237	2,035,541	253,508	2,289,049	2,466,456	313,406	2,779,862	2,466,456	313,406	2,779,862
43	Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	<b>Net Ending Balance</b>		1,686,235	176,002	1,862,237	2,035,541	253,508	2,289,049	2,466,456	313,406	2,779,862	2,891,376	365,434	3,256,811	2,891,376	365,434	3,256,811
45	<b>Components of Ending Balance:</b>																
46	Revolving Cash (nonspendable)	9711	5,750	-	5,750	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
47	Prepaid	9713	17,032	-	17,032	-	-	-	-	-	-	-	-	-	-	-	-
48	Restricted- Sp Ed MH, KIT Funds, Other Misc. Rest	9740	-	32,366	32,366	-	49,759	49,759	-	48,486	48,486	-	39,262	39,262	-	39,262	
49	ELOP Resource 2600	9740	-	94,869	94,869	-	170,978	170,978	-	247,087	247,087	-	323,196	323,196	-	323,196	
50	Educator Effectiveness Resource 6266	9740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Prop 28 (AMS) RS 6770	9740	-	714	714	-	-	-	-	-	-	-	-	-	-	-	-
52	Learning Recovery Grant Resource 7435	9740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Restricted - Lottery for Textbooks	9740	-	48,053	48,053	-	32,771	32,771	-	17,833	17,833	-	2,976	2,976	-	2,976	
54	Committed - Additional 5% Reserve	9760	152,087	-	152,087	160,091	-	160,091	161,856	-	161,856	167,966	-	167,966	167,966	-	167,966
55	Assigned - Special Education	9780	125,000	-	125,000	125,000	-	125,000	125,000	-	125,000	125,000	-	125,000	125,000	-	125,000
56	Assigned - Lottery	9780	15,282	-	15,282	1	-	1	-	-	-	187	-	187	187	-	187
57	Reserve for Econ.Uncert. (unassigned) 5%	9789	152,087	-	152,087	160,091	-	160,091	161,856	-	161,856	167,966	-	167,966	167,966	-	167,966
58	Unassigned/Unappropriated Amount	9790	1,218,997	-	1,218,997	1,585,358	-	1,585,358	2,012,744	0	2,012,744	2,425,256	(0)	2,425,258	2,425,256	(0)	2,425,258
59	<b>Net Ending Balance</b>		1,686,235	176,002	1,862,237	2,035,541	253,508	2,289,049	2,466,456	313,406	2,779,862	2,891,376	365,434	3,256,811	2,891,376	365,434	3,256,811
60	Fund 17 Assigned Basic Aid Supplemental		-	-	376,663	-	-	391,511	-	-	406,359	-	-	421,207	-	-	421,207
61	% of Unassigned/Unappropriated (fund 01/17)		-	-	52.5%	-	-	61.7%	-	-	74.7%	-	-	84.7%	-	-	84.7%
62	STRS rate		19.10%	-	19.10%	19.10%	increase \$	31,814	19.10%	increase \$	(16,820)	19.10%	increase \$	3,059	19.10%	increase \$	3,059
63	PERS rate		26.81%	-	26.81%	26.40%	increase \$	(11,643)	26.80%	increase \$	6						

MYP Line		2025-26	2026-27	2027-28	2028-29
	Revenue	Estimated Actuals	Budget	Year 2 - Projection	Year 3 - Projection
1	<b>LCFF Statutory COLA Augmentation</b>	2.300% 0.00%	2.87% 1.44%	3.30% 0.00%	3.09% 0.00%
	Unduplicated Count % (3-year average) District Average Daily Attendance (ADA) (funded on prior year (PY) or current year (CY) or 3-PY Avg.)	District: 27.27% Charter: 28.74%	District: 27.27% Charter: 28.42%	District: 27.27% Charter: 28.5%	District: 28.35% Charter: 31.85%
3	Charter funded ADA (always funded on current year)	CY 10.30 157.97	CY 10.34 180.50	CY 10.34 183.35	CY 10.34 184.30
4	Combined District and Charter funded ADA District Enrollment; Charter Enrollment	168.27 11+0 COE; 167 = 178	190.84 11+0 COE; 190 = 201	193.69 11+0 COE; 193 = 204	194.64 11+0 COE; 194 = 205
6	Property Taxes % inc/dec Basic Aid Supplemental (BAS) Funding	estimated actuals estimated at \$140,000	2.0% over prior year estimated at \$140,000	2.0% over prior year estimated at \$140,000	2.0% over prior year estimated at \$140,000
10	Federal (on-going)	Special Education (IDEA & SpEd MH), Title II (No C/O), REAP	Special Education (IDEA & SpEd MH), Title II (No C/O), REAP	Same as 2026-27	Same as 2027-28
11	Federal (one-time from COVID)	Removed all Federal 1X COVID	Same as 2025-26	Same as 2026-27	Same as 2027-28
12-13	Other State - Unrestricted (on-going)	Mandate Block Grant (MBG), Lottery, excludes Transportation funding (60% of PY less LCFF add-on)	Mandate Block Grant (MBG), Lottery, excludes Transportation funding (60% of PY less LCFF add-on)	Mandate Block Grant (MBG), Lottery, excludes Transportation funding (60% of PY less LCFF add-on)	Mandate Block Grant (MBG), Lottery, excludes Transportation funding (60% of PY less LCFF add-on)
	Other State - Unrestricted (one-time)				
	Other State - Restricted (on-going)	Lottery, ELOP, Mental Health, Prop 28 Arts & Music, STRS On-behalf, Literacy Screening	Lottery, ELOP, Mental Health, Prop 28 Arts & Music, STRS On-behalf, Literacy Screening	Lottery, ELOP, Mental Health, Prop 28 Arts & Music, STRS On-behalf, Literacy Screening	Lottery, ELOP, Mental Health, Prop 28 Arts & Music, STRS On-behalf, Literacy Screening
	Other State - Restricted (one-time)	SSPD BG, LREBG, CalShape	Removed SSPD BG and CalShape LREBG 2X PY amount	Removed LREBG	Same as 2027-28
15-17	Local	Special Education apportionment (based on SELPA estimates): \$42,988, Remainder includes Interest, PTO, Daycare, RESIG and other local donations budgeted when received	Special Education apportionment (based on SELPA estimates): \$202,295, Remainder includes Interest, PTO, Daycare, RESIG and other local donations budgeted when received	Special Education apportionment (based on SELPA estimates): \$202,295, Remainder includes Interest, PTO, Daycare, RESIG and other local donations budgeted when received	Special Education apportionment (based on SELPA estimates): \$202,295, Remainder includes Interest, PTO, Daycare, RESIG and other local donations budgeted when received

		Expenditures			
<b>Certificated Salaries</b>		Settled @ 6% w/increase to H/W benefit cap	Settled @ 5%	Not Settled	Not Settled
20	Staffing (FTEs)	8.3 FTE Cert, 1.0 FTE Admin	9.3 FTE Cert, 1.0 FTE Admin, 1.0 FTE Supt/Business Manager	9.3 FTE Cert, 1.0 FTE Admin, 1.0 FTE Supt/Business Manager	9.3 FTE Cert, 1.0 FTE Admin, 1.0 FTE Supt/Business Manager
	Step & Column Costs	1.5% increase over prior year	1.5% increase over prior year	1.5% increase over prior year	1.5% increase over prior year
	Other Adjustments				
<b>Classified Salaries</b>		Settled @ 6% w/increase to H/W benefit cap	Settled @ 5%	Not Settled	Not Settled
21	Staffing (FTEs)	9.38 FTE	9.7 FTE	9.7 FTE	9.7 FTE
	Step & Column Costs	1.5% increase over prior year	1.5% increase over prior year	1.5% increase over prior year	1.5% increase over prior year
	Other Adjustments				
<b>Employee Benefits</b>					
22-26	Statutory Benefits (Fixed)	STRS 19.10% PERS 26.81% SUI .05%, OASDI 6.2%, Medicare 1.45%, WC .97%	STRS 19.10% PERS 26.4% SUI .05%, OASDI 6.2%, Medicare 1.45%, WC .97%	STRS 19.10% PERS 26.8% SUI .05%, OASDI 6.2%, Medicare 1.45%, WC .97%	STRS 19.10% PERS 25.9% SUI .05%, OASDI 6.2%, Medicare 1.45%, WC .97%
	Health & Welfare Benefits	based on position control	based on estimates	3% of total H&W	3% of total H&W
	Medical	\$1125 CAP for all employees adjusted to reflect actual plan cost estimates	\$1300 CAP for all employees adjusted to reflect actual plan cost estimates	\$1300 CAP for all employees adjusted to reflect actual plan cost estimates	\$1300 CAP for all employees adjusted to reflect actual plan cost estimates
	Other	Dental and vision premiums used	Dental and vision premiums used	Dental and vision premiums used	Dental and vision premiums used
27	<b>Books and Supplies</b>	Includes SSPD BG (\$5,372), KIT (\$53,708), LREBG (\$272) and A&M BG (\$3,553).	Includes UR Lottery carryover (\$15,282), removes SSPD BG (\$5,372), KIT (\$53,708), A&M BG (\$3,553). LREBG PY amount doubled. Restricted Lottery remains in Sys in order to continue spending C/O.	Reduces U/R Lottery (-\$14,714) due to removal of carryover. Removes LREBG (\$544). CPI increase 3.18% over PY.	CPI increase 2.76% over PY.
28	<b>Services, Other Oper Exp</b>	Includes 1X: A&M Block Grant (\$378), CalShape (\$7,993), SSPD BG (\$47,839) and LREBG (\$4,310)	Removes 1X: A&M Block Grant (\$378), CalShape (\$7,993), SSPD BG (\$47,839). LREBG PY amount doubled. Includes Yosemite Fieldtrip (\$50k). Removes contracted PE (\$27k). Reduces custodial contract due to hiring custodian and decrease to fieldtrip bus b/c parents driving. Increase for Student Information System (includes 1x setup fee \$5,750) Increase (\$105k) for 2 SCOE students.	Removes LREBG (\$8,620) Yosemite Fieldtrip (\$50k) and 1X setup for Student Information System (\$5,750). CPI increase 3.18% over PY	Adds Yosemite (\$50k) CPI increase 2.76% over PY
<b>Special Education</b>					
Non-Public School		\$0	\$0	\$0	\$0
Assigned Reserve for additional placements		\$125,000	\$125,000	\$125,000	\$125,000
Other Spl. Ed Services (SOCC)		\$0	\$106,000	\$106,000	\$106,000
SCOE K-22 Placement		\$0	\$0	\$0	\$0
29	<b>Capital Outlay</b>	None	None	None	None
30	<b>Other Outgo</b>				
<b>Transfers In</b>					

33-38	<b>Transfers (Out)</b>				
	<b>Contribution</b>	Special Education \$153,950 RRM = \$3,500	Special Education \$114,732, RRM = \$3,500	Special Education \$119,178, RRM = \$3,500	Special Education \$123,079, RRM = \$3,500

<p><b>Acronyms:</b>                  ADA = Average Daily Attendance                  ARP = American Rescue Plan                  BAS = Basic Aid Supplement                  COE = County Office of Education                  COLA = Cost-Of-Living-Adjustment                  CY=Current Year                  ELO-Grant = Expanded Learning Opportunities Grant                  ESSER = Elementary Secondary                  ELO-P = Expanded Learning Opportunities Program                  FTE = Full Time Equivalent                  IDEA = Individual with Disabilities Education Act                  LCFF = Local Control Funding Formula                  LEP = Limited English Proficient</p>	<p>MYP = Multi-Year Projection                  NIPP = Non-Intensive Preschool Program                  NPS=Non-Public School                  OASDI = Social Security                  PERS = Public Employees Retirement System                  PY= Prior Year                  RDA = Redevelopment Agency</p>	<p>STRS = State Teacher Retirement System                  SELPA = Special Education Local Plan Areas                  SOCC = South County Consortium                  SUI = State Unemployment Insurance</p>	<p>STRS = State Teacher Retirement System                  SELPA = Special Education Local Plan Areas                  SOCC = South County Consortium                  SUI = State Unemployment Insurance</p>	<p>STRS = State Teacher Retirement System                  SELPA = Special Education Local Plan Areas                  SOCC = South County Consortium                  SUI = State Unemployment Insurance</p>
---	---	---	---	---



**Cafeteria Fund 13**  
**Condensed Multi-Year Projection**

FUND 13 Cafeteria		Estimated Actuals	Budget Year	Projection	Projection
		2025-2026	2026-2027	2027-2028	2028-2029
Object Codes					
<b>Revenue</b>					
Description:	8XXX	89,507	101,632	107,632	113,632
<b>Total Revenue</b>		89,507	101,632	107,632	113,632
<b>Expenditures</b>					
Salaries & Benefits	1000-3999	27,522	31,832	32,309	32,794
Supplies, Svcs., Exp., & Capital Outlay	4000-6999	80,590	93,534	96,621	99,606
Other Outgo	7100-7499				
<b>Total Expenditures</b>		108,112	125,366	128,930	132,400
<b>Excess (Deficiency)</b>		(18,605)	(23,734)	(21,298)	(18,768)
Transfers In	8910-8929				16,323
Transfers Out (enter as negative)	7610-7629				
Other Sources (oven leases)	8930-8999				
Other Uses (enter as negative)	7630-7699				
<b>Total Transfers/Other Uses</b>		-	-	-	16,323
<b>Net Increase (Decrease)</b>		(18,605)	(23,734)	(21,298)	(2,445)
<b>Fund Balance</b>					
Beginning Balance		66,082	47,477	23,743	2,445
Revolving Cash (nonspendable)	9711	-	-	-	-
Net Ending Balance (Restricted)		47,477	23,743	2,445	(0)

*Notes/Assumptions:*

*Projections: For 2026-27 more students will be served, but cost of services will also increase in addition to 5% salary increase. Salaries are projected to increase 1.5% in subsequent years while supplies, services, and expenses are projected to increase by California CPI (2.98% and 2.77%).*

*Contribution to Food Services is projected to be needed in 28/29.*

**Special Reserve Fund 17**  
**Condensed Multi-Year Projection**

FUND 17 Special Reserve		Object Codes	Estimated	Budget Year	Projection	Projection
			Actuals	2026-2027	2027-2028	2028-2029
			2025-2026	2026-2027	2027-2028	2028-2029
<b>Revenue</b>						
Description:		8XXX	14,848	14,848	14,848	14,848
<b>Total Revenue</b>			14,848	14,848	14,848	14,848
<b>Expenditures</b>						
Salaries & Benefits		1000-3999				
Supplies, Svcs., Exp., & Capital Outlay		4000-6999				
Other Outgo		7100-7499				
<b>Total Expenditures</b>			-	-	-	-
<b>Excess (Deficiency)</b>			14,848	14,848	14,848	14,848
Transfers In		8910-8929		-	-	-
Transfers Out		7610-7629	-	-	-	-
Other Sources		8930-8979				
Other Uses (enter as negative)		7630-7699				
<b>Total Transfers/Other Uses</b>			-	-	-	-
<b>Net Increase (Decrease)</b>			14,848	14,848	14,848	14,848
<b>Fund Balance</b>						
Beginning Balance			361,815	376,663	391,511	406,359
<b>Net Ending Balance Assigned: Reserve for Economic Uncertainties (One year of BAS effective 2020-21)</b>			376,663	391,511	406,359	421,207

*Notes/Assumptions:*  
*Basic Aid Supplemental (BAS) funds were used in a prior year to fund approximately one year of BAS or ~\$160K in Fund 17. An additional \$179,738 was funded (through BAS) in 2023-24. This will allow the District time to make budgetary adjustments during difficult or uncertain economic times.*

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,644,345.00	4.12%	2,753,237.00	3.14%	2,839,698.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	42,543.00	1.81%	43,313.00	0.80%	43,660.00
4. Other Local Revenues	8600-8799	286,255.00	-0.19%	285,705.00	7.51%	307,155.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(118,232.00)	3.76%	(122,678.00)	3.18%	(126,579.00)
6. Total (Sum lines A1 thru A5c)		2,854,911.00	3.67%	2,959,577.00	3.53%	3,063,934.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				896,661.00		910,111.00
b. Step & Column Adjustment				13,450.00		13,652.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	896,661.00	1.50%	910,111.00	1.50%	923,763.00
2. Classified Salaries						
a. Base Salaries				529,503.00		537,446.00
b. Step & Column Adjustment				7,943.00		8,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	529,503.00	1.50%	537,446.00	1.50%	545,507.00
3. Employee Benefits	3000-3999	539,568.00	10.60%	596,769.00	1.27%	604,337.00
4. Books and Supplies	4000-4999	118,571.00	-9.62%	107,160.00	2.76%	110,117.00
5. Services and Other Operating Expenditures	5000-5999	421,302.00	-10.47%	377,177.00	16.38%	438,967.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	16,323.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,505,605.00	0.92%	2,528,663.00	4.36%	2,639,014.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		349,306.00		430,914.00		424,920.00

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,686,234.67		2,035,540.67		2,466,454.67
2. Ending Fund Balance (Sum lines C and D1)		2,035,540.67		2,466,454.67		2,891,374.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	160,091.00		161,856.00		167,966.00
d. Assigned	9780	125,001.14		125,000.00		125,187.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	160,091.00		161,856.00		167,966.00
2. Unassigned/Unappropriated	9790	1,585,357.53		2,012,742.67		2,425,255.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,035,540.67		2,466,454.67		2,891,374.67
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	160,091.00		161,856.00		167,966.00
c. Unassigned/Unappropriated	9790	1,585,357.53		2,012,742.67		2,425,255.67
(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	391,511.18		406,359.00		421,207.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,136,959.71		2,580,957.67		3,014,428.67
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1  
General Fund  
Multiyear Projections  
Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	20,745.00	0.00%	20,745.00	0.00%	20,745.00
2. Federal Revenues	8100-8299	67,729.00	0.00%	67,729.00	0.00%	67,729.00
3. Other State Revenues	8300-8599	363,874.00	-2.69%	354,068.00	0.02%	354,149.00
4. Other Local Revenues	8600-8799	203,133.00	0.00%	203,133.00	0.00%	203,133.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	118,232.00	3.76%	122,678.00	3.18%	126,579.00
6. Total (Sum lines A1 thru A5c)		773,713.00	-0.69%	768,353.00	0.52%	772,335.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				155,407.00		157,738.00
b. Step & Column Adjustment				2,331.00		2,366.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,407.00	1.50%	157,738.00	1.50%	160,104.00
2. Classified Salaries						
a. Base Salaries				103,472.00		105,024.00
b. Step & Column Adjustment				1,552.00		1,575.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	103,472.00	1.50%	105,024.00	1.50%	106,599.00
3. Employee Benefits	3000-3999	185,606.00	5.29%	195,428.00	0.52%	196,438.00
4. Books and Supplies	4000-4999	44,453.00	1.92%	45,305.00	2.76%	46,556.00
5. Services and Other Operating Expenditures	5000-5999	207,048.00	-1.12%	204,738.00	2.76%	210,389.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	221.00	0.00%	221.00	0.00%	221.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		696,207.00	1.76%	708,454.00	1.67%	720,307.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		77,506.00		59,899.00		52,028.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		176,002.55		253,508.55		313,407.55
2. Ending Fund Balance (Sum lines C and D1)		253,508.55		313,407.55		365,435.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	253,508.55		313,407.55		365,435.55
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		253,508.55		313,407.55		365,435.55
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,665,090.00	4.09%	2,773,982.00	3.12%	2,860,443.00
2. Federal Revenues	8100-8299	67,729.00	0.00%	67,729.00	0.00%	67,729.00
3. Other State Revenues	8300-8599	406,417.00	-2.22%	397,381.00	0.11%	397,809.00
4. Other Local Revenues	8600-8799	489,388.00	-0.11%	488,838.00	4.39%	510,288.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,628,624.00	2.74%	3,727,930.00	2.91%	3,836,269.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,052,068.00		1,067,849.00
b. Step & Column Adjustment				15,781.00		16,018.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,052,068.00	1.50%	1,067,849.00	1.50%	1,083,867.00
2. Classified Salaries						
a. Base Salaries				632,975.00		642,470.00
b. Step & Column Adjustment				9,495.00		9,636.00
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	632,975.00	1.50%	642,470.00	1.50%	652,106.00
3. Employee Benefits	3000-3999	725,174.00	9.24%	792,197.00	1.08%	800,775.00
4. Books and Supplies	4000-4999	163,024.00	-6.48%	152,465.00	2.76%	156,673.00
5. Services and Other Operating Expenditures	5000-5999	628,350.00	-7.39%	581,915.00	11.59%	649,356.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	221.00	0.00%	221.00	0.00%	221.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	16,323.00
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)		3,201,812.00	1.10%	3,237,117.00	3.78%	3,359,321.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		426,812.00		490,813.00		476,948.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,862,237.22		2,289,049.22		2,779,862.22
2. Ending Fund Balance (Sum lines C and D1)		2,289,049.22		2,779,862.22		3,256,810.22
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	253,508.55		313,407.55		365,435.55
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	160,091.00		161,856.00		167,966.00
d. Assigned	9780	125,001.14		125,000.00		125,187.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	160,091.00		161,856.00		167,966.00
2. Unassigned/Unappropriated	9790	1,585,357.53		2,012,742.67		2,425,255.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,289,049.22		2,779,862.22		3,256,810.22
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	160,091.00		161,856.00		167,966.00
c. Unassigned/Unappropriated	9790	1,585,357.53		2,012,742.67		2,425,255.67
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	391,511.18		406,359.00		421,207.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,136,959.71		2,580,957.67		3,014,428.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		66.74%		79.73%		89.73%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		190.84		193.69		164.64
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		3,201,812.00		3,237,117.00		3,359,321.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		3,201,812.00		3,237,117.00		3,359,321.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		160,090.60		161,855.85		167,966.05
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		90,000.00		90,000.00		90,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		160,090.60		161,855.85		167,966.05
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10.30	10.30	10.30	10.34	10.34	10.34
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10.30	10.30	10.30	10.34	10.34	10.34
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10.30	10.30	10.30	10.34	10.34	10.34
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	157.97	157.97	157.97	180.50	180.50	180.50
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	157.97	157.97	157.97	180.50	180.50	180.50
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	157.97	157.97	157.97	180.50	180.50	180.50

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	2,292,528.00	20,745.00	2,313,273.00	2,644,345.00	20,745.00	2,665,090.00	15.2%
2) Federal Revenue		8100-8299	0.00	64,998.00	64,998.00	0.00	67,729.00	67,729.00	4.2%
3) Other State Revenue		8300-8599	37,628.00	403,953.75	441,581.75	42,543.00	363,874.00	406,417.00	-8.0%
4) Other Local Revenue		8600-8799	288,726.00	44,139.00	332,865.00	286,255.00	203,133.00	489,388.00	47.0%
5) TOTAL, REVENUES			2,618,882.00	533,835.75	3,152,717.75	2,973,143.00	655,481.00	3,628,624.00	15.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	826,485.00	140,530.00	967,015.00	896,661.00	155,407.00	1,052,068.00	8.8%
2) Classified Salaries		2000-2999	428,142.00	108,461.17	536,603.17	529,503.00	103,472.00	632,975.00	18.0%
3) Employee Benefits		3000-3999	499,099.50	166,244.00	665,343.50	539,568.00	185,606.00	725,174.00	9.0%
4) Books and Supplies		4000-4999	145,859.00	103,958.11	249,817.11	118,571.00	44,453.00	163,024.00	-34.7%
5) Services and Other Operating Expenditures		5000-5999	474,306.00	148,435.30	622,741.30	421,302.00	207,048.00	628,350.00	0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	221.00	221.00	0.00	221.00	221.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,373,891.50	667,849.58	3,041,741.08	2,505,605.00	696,207.00	3,201,812.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			244,990.50	(134,013.83)	110,976.67	467,538.00	(40,726.00)	426,812.00	284.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			87,540.50	23,436.17	110,976.67	349,306.00	77,506.00	426,812.00	284.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%
2) Ending Balance, June 30 (E + F1e)			1,686,234.67	176,002.55	1,862,237.22	2,035,540.67	253,508.55	2,289,049.22	22.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	5,000.00	0.00	5,000.00	-13.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,031.75	0.00	17,031.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	176,002.55	176,002.55	0.00	253,508.55	253,508.55	44.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	152,087.00	0.00	152,087.00	160,091.00	0.00	160,091.00	5.3%
Committed: Additional 5% Reserve	0000	9760	152,087.00		152,087.00			0.00	
Committed: Additional 5% Reserve	0000	9760			0.00	160,091.00		160,091.00	
d) Assigned									
Other Assignments		9780	140,282.14	0.00	140,282.14	125,001.14	0.00	125,001.14	-10.9%
Assigned: Special Education	0000	9780	125,000.00		125,000.00			0.00	
Assigned: Lottery	1100	9780	15,282.14		15,282.14			0.00	
Assigned: Special Education	0000	9780			0.00	125,000.00		125,000.00	
Assigned: Lottery	1100	9780			0.00	1.14		1.14	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	152,087.00	0.00	152,087.00	160,091.00	0.00	160,091.00	5.3%
Unassigned/Unappropriated Amount		9790	1,218,996.78	0.00	1,218,996.78	1,585,357.53	0.00	1,585,357.53	30.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,156,661.34	283,288.64	2,439,949.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,131.00)	0.00	(3,131.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,750.00	0.00	5,750.00				
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				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	7,040.64	0.00	7,040.64				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	17,031.75	0.00	17,031.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,183,352.73	283,288.64	2,466,641.37				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	13,964.72	0.00	13,964.72				
2) Due to Grantor Governments		9590	0.00	173,295.33	173,295.33				
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			13,964.72	173,295.33	187,260.05				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			2,169,388.01	109,993.31	2,279,381.32				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,604,335.00	0.00	1,604,335.00	1,878,685.00	0.00	1,878,685.00	17.1%
Education Protection Account State Aid - Current Year		8012	433,705.00	0.00	433,705.00	505,682.00	0.00	505,682.00	16.6%
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	1,161.00	0.00	1,161.00	1,184.00	0.00	1,184.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	266,078.00	0.00	266,078.00	271,400.00	0.00	271,400.00	2.0%
Unsecured Roll Taxes		8042	7,249.00	0.00	7,249.00	7,394.00	0.00	7,394.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,312,528.00	0.00	2,312,528.00	2,664,345.00	0.00	2,664,345.00	15.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(20,000.00)		(20,000.00)	(20,000.00)		(20,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	20,745.00	20,745.00	0.00	20,745.00	20,745.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,292,528.00	20,745.00	2,313,273.00	2,644,345.00	20,745.00	2,665,090.00	15.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	23,207.00	23,207.00	0.00	23,407.00	23,407.00	0.9%
Special Education Discretionary Grants		8182	0.00	1,711.00	1,711.00	0.00	1,711.00	1,711.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		1,677.00	1,677.00		1,201.00	1,201.00	-28.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	38,403.00	38,403.00	0.00	41,410.00	41,410.00	7.8%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	64,998.00	64,998.00	0.00	67,729.00	67,729.00	4.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,663.00	0.00	3,663.00	4,264.00	0.00	4,264.00	16.4%
Lottery - Unrestricted and Instructional Materials		8560	33,557.00	14,483.00	48,040.00	37,871.00	16,345.00	54,216.00	12.9%
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		200,000.00	200,000.00		200,000.00	200,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		25,614.00	25,614.00		25,614.00	25,614.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	408.00	163,856.75	164,264.75	408.00	121,915.00	122,323.00	-25.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>37,628.00</b>	<b>403,953.75</b>	<b>441,581.75</b>	<b>42,543.00</b>	<b>363,874.00</b>	<b>406,417.00</b>	<b>-8.0%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	88,843.00	0.00	88,843.00	88,843.00	0.00	88,843.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	199,883.00	933.00	200,816.00	197,412.00	838.00	198,250.00	-1.3%
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		43,206.00	43,206.00		202,295.00	202,295.00	368.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>288,726.00</b>	<b>44,139.00</b>	<b>332,865.00</b>	<b>286,255.00</b>	<b>203,133.00</b>	<b>489,388.00</b>	<b>47.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,618,882.00</b>	<b>533,835.75</b>	<b>3,152,717.75</b>	<b>2,973,143.00</b>	<b>655,481.00</b>	<b>3,628,624.00</b>	<b>15.1%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	644,985.00	96,623.00	741,608.00	712,640.00	109,304.00	821,944.00	10.8%
Certificated Pupil Support Salaries		1200	0.00	43,907.00	43,907.00	0.00	46,103.00	46,103.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,500.00	0.00	181,500.00	184,021.00	0.00	184,021.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>826,485.00</b>	<b>140,530.00</b>	<b>967,015.00</b>	<b>896,661.00</b>	<b>155,407.00</b>	<b>1,052,068.00</b>	<b>8.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	183,714.00	108,461.17	292,175.17	205,805.00	103,472.00	309,277.00	5.9%
Classified Support Salaries		2200	18,216.00	0.00	18,216.00	19,728.00	0.00	19,728.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,841.00	0.00	156,841.00	205,116.00	0.00	205,116.00	30.8%
Other Classified Salaries		2900	69,371.00	0.00	69,371.00	98,854.00	0.00	98,854.00	42.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>428,142.00</b>	<b>108,461.17</b>	<b>536,603.17</b>	<b>529,503.00</b>	<b>103,472.00</b>	<b>632,975.00</b>	<b>18.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	162,664.00	109,608.00	272,272.00	191,573.00	125,031.00	316,604.00	16.3%
PERS		3201-3202	98,541.00	20,118.00	118,659.00	86,491.00	20,525.00	107,016.00	-9.8%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	41,252.50	10,162.00	51,414.50	44,931.00	10,136.00	55,067.00	7.1%
Unemployment Insurance		3401-3402	183,591.00	23,848.00	207,439.00	202,223.00	27,300.00	229,523.00	10.6%
Workers' Compensation		3501-3502	609.00	127.00	736.00	691.00	127.00	818.00	11.1%
OPEB, Allocated		3601-3602	12,442.00	2,381.00	14,823.00	13,659.00	2,487.00	16,146.00	8.9%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>499,099.50</b>	<b>166,244.00</b>	<b>665,343.50</b>	<b>539,568.00</b>	<b>185,606.00</b>	<b>725,174.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	8,265.00	28,730.00	36,995.00	8,265.00	28,730.00	36,995.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	106,197.00	15,871.04	122,068.04	87,209.00	15,179.00	102,388.00	-16.1%
Noncapitalized Equipment		4400	31,397.00	59,357.07	90,754.07	23,097.00	544.00	23,641.00	-74.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>145,859.00</b>	<b>103,958.11</b>	<b>249,817.11</b>	<b>118,571.00</b>	<b>44,453.00</b>	<b>163,024.00</b>	<b>-34.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,158.00	22,794.00	30,952.00	2,950.00	16,171.00	19,121.00	-38.2%
Dues and Memberships		5300	3,500.00	1,000.00	4,500.00	3,110.00	1,000.00	4,110.00	-8.7%
Insurance		5400 - 5499	24,455.00	0.00	24,455.00	26,030.00	0.00	26,030.00	6.4%
Operations and Housekeeping Services		5500	45,000.00	0.00	45,000.00	45,442.00	0.00	45,442.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,109.00	36,106.00	48,215.00	15,109.00	2,530.00	17,639.00	-63.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	373,979.00	88,535.30	462,514.30	326,211.00	187,347.00	513,558.00	11.0%
Communications		5900	7,105.00	0.00	7,105.00	2,450.00	0.00	2,450.00	-65.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>474,306.00</b>	<b>148,435.30</b>	<b>622,741.30</b>	<b>421,302.00</b>	<b>207,048.00</b>	<b>628,350.00</b>	<b>0.9%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	221.00	221.00	0.00	221.00	221.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	221.00	221.00	0.00	221.00	221.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EXPENDITURES			2,373,891.50	667,849.58	3,041,741.08	2,505,605.00	696,207.00	3,201,812.00	5.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	2,292,528.00	20,745.00	2,313,273.00	2,644,345.00	20,745.00	2,665,090.00	15.2%
2) Federal Revenue		8100-8299	0.00	64,998.00	64,998.00	0.00	67,729.00	67,729.00	4.2%
3) Other State Revenue		8300-8599	37,628.00	403,953.75	441,581.75	42,543.00	363,874.00	406,417.00	-8.0%
4) Other Local Revenue		8600-8799	288,726.00	44,139.00	332,865.00	286,255.00	203,133.00	489,388.00	47.0%
5) TOTAL, REVENUES			2,618,882.00	533,835.75	3,152,717.75	2,973,143.00	655,481.00	3,628,624.00	15.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,448,892.00	515,083.01	1,963,975.01	1,507,865.00	635,989.00	2,143,854.00	9.2%
2) Instruction - Related Services	2000-2999		356,508.50	0.00	356,508.50	277,836.00	0.00	277,836.00	-22.1%
3) Pupil Services	3000-3999		61,905.00	107,386.27	169,291.27	63,645.00	56,347.00	119,992.00	-29.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		80,833.00	0.00	80,833.00	90,707.00	0.00	90,707.00	12.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		257,003.00	0.00	257,003.00	391,560.00	0.00	391,560.00	52.4%
8) Plant Services	8000-8999		168,750.00	45,159.30	213,909.30	173,992.00	3,650.00	177,642.00	-17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	221.00	221.00	0.00	221.00	221.00	0.0%
10) TOTAL, EXPENDITURES			2,373,891.50	667,849.58	3,041,741.08	2,505,605.00	696,207.00	3,201,812.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			244,990.50	(134,013.83)	110,976.67	467,538.00	(40,726.00)	426,812.00	284.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,450.00)	157,450.00	0.00	(118,232.00)	118,232.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			87,540.50	23,436.17	110,976.67	349,306.00	77,506.00	426,812.00	284.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,694.17	152,566.38	1,751,260.55	1,686,234.67	176,002.55	1,862,237.22	6.3%
2) Ending Balance, June 30 (E + F1e)			1,686,234.67	176,002.55	1,862,237.22	2,035,540.67	253,508.55	2,289,049.22	22.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	5,000.00	0.00	5,000.00	-13.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,031.75	0.00	17,031.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	176,002.55	176,002.55	0.00	253,508.55	253,508.55	44.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	152,087.00	0.00	152,087.00	160,091.00	0.00	160,091.00	5.3%
Committed: Additional 5% Reserve	0000	9760	152,087.00		152,087.00			0.00	
Committed: Additional 5% Reserve	0000	9760			0.00	160,091.00		160,091.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	140,282.14	0.00	140,282.14	125,001.14	0.00	125,001.14	-10.9%
Assigned: Special Education	0000	9780	125,000.00		125,000.00			0.00	
Assigned: Lottery	1100	9780	15,282.14		15,282.14			0.00	
Assigned: Special Education	0000	9780			0.00	125,000.00		125,000.00	
Assigned: Lottery	1100	9780			0.00	1.14		1.14	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	152,087.00	0.00	152,087.00	160,091.00	0.00	160,091.00	5.3%
Unassigned/Unappropriated Amount		9790	1,218,996.78	0.00	1,218,996.78	1,585,357.53	0.00	1,585,357.53	30.1%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	94,869.00	170,978.00
6300	Lottery: Instructional Materials	48,053.75	32,771.75
6546	Mental Health-Related Services	24,798.92	39,037.92
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	714.00	0.00
7810	Other Restricted State	3,990.00	6,456.00
9010	Other Restricted Local	3,576.88	4,264.88
Total, Restricted Balance		176,002.55	253,508.55

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,819.00	36,395.00	10.9%
3) Other State Revenue		8300-8599	54,258.00	62,807.00	15.8%
4) Other Local Revenue		8600-8799	2,430.00	2,430.00	0.0%
5) TOTAL, REVENUES			89,507.00	101,632.00	13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,643.00	20,111.00	14.0%
3) Employee Benefits		3000-3999	9,879.41	11,721.00	18.6%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	78,590.00	91,534.00	16.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,112.41	125,366.00	16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,605.41)	(23,734.00)	27.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,605.41)	(23,734.00)	27.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,082.75	47,477.34	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,082.75	47,477.34	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,082.75	47,477.34	-28.2%
2) Ending Balance, June 30 (E + F1e)			47,477.34	23,743.34	-50.0%
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	47,477.34	23,743.34	-50.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	49,072.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80.00)		
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			48,992.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			48,992.84		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	22,819.00	26,395.00	15.7%
Donated Food Commodities		8221	10,000.00	10,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,819.00	36,395.00	10.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	54,258.00	62,807.00	15.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,258.00	62,807.00	15.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,430.00	2,430.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,430.00	2,430.00	0.0%
TOTAL, REVENUES			89,507.00	101,632.00	13.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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	17,643.00	20,111.00	14.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	20,000.00	20,000.00	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	188.00	188.00	0.0%
5) TOTAL, REVENUES			20,188.00	20,188.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,916.00	11,635.00	17.3%
6) Capital Outlay		6000-6999	10,147.00	10,147.00	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			20,063.00	21,782.00	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			125.00	(1,594.00)	-1,375.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			125.00	(1,594.00)	-1,375.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,657.29	1,782.29	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,657.29	1,782.29	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,657.29	1,782.29	7.5%
2) Ending Balance, June 30 (E + F1e)			1,782.29	188.29	-89.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,782.29	188.29	-89.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,751.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.00)		
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			6,749.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,749.42		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	20,000.00	20,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,000.00	20,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	188.00	188.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			188.00	188.00	0.0%
TOTAL, REVENUES			20,188.00	20,188.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,848.00	14,848.00	0.0%
5) TOTAL, REVENUES			14,848.00	14,848.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,848.00	14,848.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,848.00	14,848.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	361,815.18	376,663.18	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,815.18	376,663.18	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			361,815.18	376,663.18	4.1%
2) Ending Balance, June 30 (E + F1e)			376,663.18	391,511.18	3.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	376,663.18	391,511.18	3.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	373,561.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(544.00)		
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			373,017.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			373,017.89		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,848.00	14,848.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,848.00	14,848.00	0.0%
TOTAL, REVENUES			14,848.00	14,848.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,787.00	8,787.00	0.0%
5) TOTAL, REVENUES			8,787.00	8,787.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,787.00	8,787.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,787.00	8,787.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,661.79	35,448.79	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,661.79	35,448.79	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,661.79	35,448.79	33.0%
2) Ending Balance, June 30 (E + F1e)			35,448.79	44,235.79	24.8%
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	35,448.79	44,235.79	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,777.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12.00)		
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			28,765.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			28,765.98		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	787.00	787.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	8,000.00	8,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			8,787.00	8,787.00	0.00
TOTAL, REVENUES			8,787.00	8,787.00	0.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1.00	1.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	1.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.84	7.84	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.84	7.84	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.84	7.84	14.6%
2) Ending Balance, June 30 (E + F1e)			7.84	8.84	12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7.84	8.84	12.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7.05		
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			7.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7.05		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	1.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

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):	191	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	9	9		
Charter School	155	146		
<b>Total ADA</b>	<b>164</b>	<b>155</b>	<b>5.7%</b>	<b>Not Met</b>
Second Prior Year (2024-25)				
District Regular	9	9		
Charter School	162	161		
<b>Total ADA</b>	<b>171</b>	<b>170</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	9	10		
Charter School	162	158		
<b>Total ADA</b>	<b>171</b>	<b>168</b>	<b>1.6%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	10			
Charter School	181			
<b>Total ADA</b>	<b>191</b>			

---

---

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

---

---

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

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

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

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

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

Funded ADA was lower than projected in 2023-24. District uses cohort projection spreadsheets and also makes phones calls to families in order to project enrollment, however enrollment and ADA changed due to unforeseen circumstances.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	9	9		
Charter School	163	155		
<b>Total Enrollment</b>	<b>172</b>	<b>164</b>	<b>4.7%</b>	<b>Not Met</b>
Second Prior Year (2024-25)				
District Regular	9	9		
Charter School	170	166		
<b>Total Enrollment</b>	<b>179</b>	<b>175</b>	<b>2.2%</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	9	11		
Charter School	170	167		
<b>Total Enrollment</b>	<b>179</b>	<b>178</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	11			
Charter School	190			
<b>Total Enrollment</b>	<b>201</b>			

**2B. Comparison of District Enrollment to the Standard**

DATAENTRY: Enter an explanation if the standard is not met.

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	9	9	
Charter School	146	155	
<b>Total ADA/Enrollment</b>	<b>154</b>	<b>164</b>	<b>94.1%</b>
Second Prior Year (2024-25)			
District Regular	9	9	
Charter School	161	166	
<b>Total ADA/Enrollment</b>	<b>170</b>	<b>175</b>	<b>97.1%</b>
First Prior Year (2025-26)			
District Regular	10	11	
Charter School	158	167	
<b>Total ADA/Enrollment</b>	<b>168</b>	<b>178</b>	<b>94.5%</b>
		Historical Average Ratio:	95.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.8%

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	10	11		
Charter School	181	190		
<b>Total ADA/Enrollment</b>	<b>191</b>	<b>201</b>	<b>94.9%</b>	<b>Met</b>
1st Subsequent Year (2027-28)				
District Regular	10	11		
Charter School	183	193		
<b>Total ADA/Enrollment</b>	<b>194</b>	<b>204</b>	<b>94.9%</b>	<b>Met</b>
2nd Subsequent Year (2028-29)				
District Regular	10	11		
Charter School	184	194		
<b>Total ADA/Enrollment</b>	<b>195</b>	<b>205</b>	<b>94.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	168.27	190.84	193.69	194.64
b. Prior Year ADA (Funded)		168.27	190.84	193.69
c. Difference (Step 1a minus Step 1b)		22.57	2.85	.95
d. Percent Change Due to Population (Step 1c divided by Step 1b)		13.41%	1.49%	.49%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		2,098,399.00	2,456,411.00	2,569,534.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		60,224.05	81,061.56	79,398.60
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		16.28%	4.79%	3.58%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	274,488.00	279,978.00	285,577.00	291,289.00
Percent Change from Previous Year		2.00%	2.00%	2.00%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	N/A	N/A	N/A

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,312,528.00	2,664,345.00	2,773,237.00	2,859,698.00
District's Projected Change in LCFF Revenue:		15.21%	4.09%	3.12%
<b>Basic Aid Standard</b>		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

District is projecting enrollment growth in the Charter school in 26/27 and is funded off of this increased enrollment.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	1,403,760.37	1,855,183.05	75.7%	
Second Prior Year (2024-25)	1,574,805.54	2,036,645.97	77.3%	
First Prior Year (2025-26)	1,753,726.50	2,373,891.50	73.9%	
	Historical Average Ratio:		75.6%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		<b>70.6% to 80.6%</b>	<b>70.6% to 80.6%</b>	<b>70.6% to 80.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	1,965,732.00	2,505,605.00	78.5%		Met
1st Subsequent Year (2027-28)	2,044,326.00	2,528,663.00	80.8%		Not Met
2nd Subsequent Year (2028-29)	2,073,607.00	2,622,691.00	79.1%		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)

Salaries and Benefits are increasing year over year and salary ratio appears high to expenditures in 27/28 because certain expenditures are not budgeted until the revenue is received.

**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):	16.28%	4.79%	3.58%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>6.28% to 26.28%</b>	<b>-5.21% to 14.79%</b>	<b>-6.42% to 13.58%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	11.28% to 21.28%	-0.21% to 9.79%	-1.42% to 8.58%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	64,998.00		
Budget Year (2026-27)	67,729.00	4.20%	Yes
1st Subsequent Year (2027-28)	67,729.00	0.00%	No
2nd Subsequent Year (2028-29)	67,729.00	0.00%	No

**Explanation:**  
(required if Yes)

REAP grant is expected to increase in 26/27.

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

First Prior Year (2025-26)	441,581.75		
Budget Year (2026-27)	406,417.00	(7.96%)	Yes
1st Subsequent Year (2027-28)	397,381.00	(2.22%)	Yes
2nd Subsequent Year (2028-29)	397,809.00	.11%	No

**Explanation:**  
(required if Yes)

State revenue is projected to decrease due to removal of SSPD BG and CalShape. 26/27 decrease is offset by increases to LREBG and STRS on Behalf. 27/28 decrease is due to the removal of LREBG.

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

First Prior Year (2025-26)	332,865.00		
Budget Year (2026-27)	489,388.00	47.02%	Yes
1st Subsequent Year (2027-28)	488,838.00	(.11%)	No
2nd Subsequent Year (2028-29)	510,288.00	4.39%	No

**Explanation:**  
(required if Yes)

26/27 increase to local revenue is due to increase in daycare revenue with projected increase in enrollment as well as revenue received for the Yosemite Field Trip. Additionally, Special Education is projected to increase based on the May Revise.

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

First Prior Year (2025-26)	249,817.11		
Budget Year (2026-27)	163,024.00	(34.74%)	Yes
1st Subsequent Year (2027-28)	152,465.00	(6.48%)	Yes
2nd Subsequent Year (2028-29)	156,673.00	2.76%	No

**Explanation:**  
(required if Yes)

26/27 decrease to books and supplies due to removal of one-time expenditures funded by KIT grant, SSPD BG, Art and Music Block Grant and lottery carryover. 27/28 is further decreased by lottery and LREBG.

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

First Prior Year (2025-26)	622,741.30		
Budget Year (2026-27)	628,350.00	.90%	Yes
1st Subsequent Year (2027-28)	581,915.00	(7.39%)	Yes
2nd Subsequent Year (2028-29)	649,356.00	11.59%	Yes

**Explanation:**  
(required if Yes)

26/27 increase is due to Yosemite fieldtrip and the addition of 2 SCOE students offset by decreases to PE and Art program, custodial contract, audit contract, repairs and conference expenses.

**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)	839,444.75		
Budget Year (2026-27)	963,534.00	14.78%	Met
1st Subsequent Year (2027-28)	953,948.00	(.99%)	Met
2nd Subsequent Year (2028-29)	975,826.00	2.29%	Met

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

First Prior Year (2025-26)	872,558.41		
Budget Year (2026-27)	791,374.00	(9.30%)	Not Met
1st Subsequent Year (2027-28)	734,380.00	(7.20%)	Not Met
2nd Subsequent Year (2028-29)	806,029.00	9.76%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

<p><b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)</p>	
<p><b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)</p>	
<p><b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)</p>	

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

<p><b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)</p>	<p>26/27 decrease to books and supplies due to removal of one-time expenditures funded by KIT grant, SSPD BG, Art and Music Block Grant and lottery carryover. 27/28 is further decreased by lottery and LREBG.</p>
<p><b>Explanation:</b> <b>Services and Other Exps</b> (linked from 6B if NOT met)</p>	<p>26/27 increase is due to Yosemite fieldtrip and the addition of 2 SCOE students offset by decreases to PE and Art program, custodial contract, audit contract, repairs and conference expenses.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

3,105,987.00

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

3% Required	Budgeted Contribution <sup>1</sup>	
Minimum Contribution	to the Ongoing and Major	
(Line 2c times 3%)	Maintenance Account	Status

c. Net Budgeted Expenditures and Other Financing Uses

3,105,987.00

93,179.61

3,500.00

Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

District is exempt from 3% RRM contribution due to small size.

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	123,403.00	137,664.00	528,750.18
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	572,389.54	1,144,402.03	1,218,996.78
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	695,792.54	1,282,066.03	1,747,746.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,468,054.99	2,753,278.62	3,041,741.08
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)	2,468,054.99	2,753,278.62	3,041,741.08
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	28.2%	46.6%	57.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>9.4%</b>	<b>15.5%</b>	<b>19.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	161,343.23	2,034,921.05	N/A	Met
Second Prior Year (2024-25)	590,260.63	2,036,645.97	N/A	Met
First Prior Year (2025-26)	87,540.50	2,373,891.50	N/A	Met
Budget Year (2026-27) (Information only)	349,306.00	2,505,605.00		

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

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

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

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

9. CRITERION: Fund and Cash Balances

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	687,035.00	847,090.31	N/A	Met
Second Prior Year (2024-25)	866,352.00	1,008,433.54	N/A	Met
First Prior Year (2025-26)	1,150,704.00	1,598,694.17	N/A	Met
Budget Year (2026-27) (Information only)	1,686,234.67			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:  
(required if NOT met)

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

---



---

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

---



---

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	2,275,676.00	Met

---



---

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

---



---

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	191	194	165
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F 1a, F1b1, and F1b2):

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

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

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

**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)	3,201,812.00	3,237,117.00	3,359,321.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,201,812.00	3,237,117.00	3,359,321.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	160,090.60	161,855.85	167,966.05
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>160,090.60</b>	<b>161,855.85</b>	<b>167,966.05</b>

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	160,091.00	161,856.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,585,357.53	2,012,742.67
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	391,511.18	406,359.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,136,959.71	2,580,957.67
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	66.74%	79.73%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>160,090.60</b>	<b>161,855.85</b>
	Status:	Met	Met

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

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2025-26)	(157,450.00)			
Budget Year (2026-27)	(118,232.00)	(39,218.00)	(24.9%)	Not Met
1st Subsequent Year (2027-28)	(122,678.00)	4,446.00	3.8%	Met
2nd Subsequent Year (2028-29)	(126,579.00)	3,901.00	3.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	16,323.00	16,323.00	New	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) 26/27 Contribution to Special Ed is reduced due to a projected increase in Special Education funds in the Governor's May Revise.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

---

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

---

---

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

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

N/A

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
----

2 For the district's OPEB:

a. Are they lifetime benefits?

No
----

b. Do benefits continue past age 65?

No
----

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

--

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

--

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

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

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

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00		

**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

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	8.30	9.30	9.30	9.30

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Mar 10, 2026
--------------

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:

Mar 10, 2026
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Mar 10, 2026
--------------

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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


--

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	9.38	9.70	9.70	9.70

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Mar 10, 2026
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Mar 10, 2026
--------------

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

--

If Yes, date of budget revision board adoption:

Mar 10, 2026
--------------

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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

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

If Yes, explain the nature of the new costs:

Yes		

--

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
No	No	No

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

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

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	3.00	3.00	3.00	3.00

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes
-----

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:

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")

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

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

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

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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 11, 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.

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

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

**Comments:**  
(optional)

District has negotiated a 5% salary increase for 26/27 which exceeds the projected COLA.

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

Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00				
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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								

Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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								

Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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								
<b>TOTALS</b>	0.00	0.00	0.00	0.00	0.00	0.00		

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

Dunham Elementary

Sonoma 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)

**EXPORT VALIDATION CHECKS**

**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.)

**Exception**

Explanation: Cash Flow provided on outside worksheet

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

Dunham Elementary

Sonoma 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)

**SUPPLEMENTAL CHECKS**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.PENSION.LIAB.9663	\$1,425,613.00	
DEBT.GOV.COMP.ABS.9665	\$3,211.00	

LCFF CALCULATOR	
70672	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/20/2026	Projection Date

Dunham Elementary
2026-27 Adopted Budget
Anne Marie Norris
<a href="mailto:anorris@scoe.org">anorris@scoe.org</a>
707-524-2806

	DATA ONLY - NO CALCULATIONS			PY1	CY	CY1	CY2
Dunham Elementary (70672)	2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>							
Supplemental Grant %		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)		65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>		2.30%	4.31%	3.30%	3.09%	3.09%	3.09%
Statutory COLA		2.30%	2.87%	3.30%	3.09%	3.09%	3.09%
Augmentation/(COLA Suspension)		0.00%	1.44%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074			
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)		36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -			
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -						
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts only					0.00000000%		

Dunham Elementary (70672)		2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29	
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>( a ) GENERAL QUESTIONS</b>									
Is your district required to transfer in-lieu taxes to a charter school?						YES			
Does your district have a necessary small school?						NO			
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>									
Did your district meet the requirements of funding?						YES	YES	YES	
<b>( c ) PROPERTY TAXES</b>									
C-1	Estimated Property Taxes (excluding RDA)	\$	274,488	\$	279,978	\$	285,577	\$	291,289
B-5	Redevelopment Agency Local Revenue	\$	-						
	Less In-Lieu Property Tax Transfer	\$	(257,687)	\$	(264,808)	\$	(270,331)	\$	(275,814)
	Total Local Revenue	\$	16,801	\$	15,170	\$	15,246	\$	15,475
<b>( d ) OTHER LCFF ADJUSTMENTS</b>									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$	-						
J-5	Minimum State Aid Adjustments	\$	-						
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>									
A-1 / A-3	District Enrollment		10	9	11	11	11	11	
A-2 / A-4	COE Enrollment		-	-	-				
	Total Enrollment		10	9	11	11	11	11	
B-1 / B-3	District Unduplicated Pupil Count		1	3	3	3	3	3	
B-2 / B-4	COE Unduplicated Pupil Count		-	-	-				
	Total Unduplicated Pupil Count		1	3	3	3	3	3	
	Single Year Unduplicated Pupil Percentage				27.27%	27.27%	27.27%	27.27%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				20.69%	25.81%	27.27%	27.27%	

Dunham Elementary (70672)		2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-10	TK (Commencing in 2022-23)							
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.								
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)							
	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	8.68	9.64	8.50	10.30	10.34	10.34	10.34
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	8.68	9.64	8.50	10.30	10.34	10.34	10.34
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)							
	Grades TK-3				-	-	-	-
	Grades 4-6				-	-	-	-
	Grades 7-8				-	-	-	-
	Grades 9-12				-	-	-	-
	TOTAL NPS-CDS (Annual)				-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).								
	DISTRICT TOTAL				10.30	10.34	10.34	10.34
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)							
	Grades TK-3				-	-	-	-
	Grades 4-6				-	-	-	-
	Grades 7-8				-	-	-	-
	Grades 9-12				-	-	-	-
	COUNTY TOTAL				-	-	-	-
	RATIO: District ADA-to-Enrollment				93.64%	94.00%	94.00%	94.00%
	RATIO: County ADA-to-Enrollment				0.00%	0.00%	0.00%	0.00%
<b>( g ) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES</b>								
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.								
	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report
A-20	Grades TK-3		-	-	-	-	-	-
	Grades 4-6	Prior year <u>Charter School Shift Decrease</u> of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
				-	-	-	-	-
A-19	Grades TK-3		-	-	-	-	-	-
	Grades 4-6	Prior year <u>Charter School Shift Increase</u> of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
				-	-	-	-	-
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-

Dunham Elementary (70672)	2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( 5 ) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS</b>							
Complete <u>either</u> section (a) or (b)							
<b>( a ) ALTERNATIVE CALCULATION TOOL</b>							
Use this section to override the calculated in-lieu of property tax results.							
1. Clear the prepopulated number '1' from the box located to the right							
2. Local calculation of <u>total</u> in-lieu property taxes							
<b>( b ) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)</b>							
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.							
1 Charter Name	Dunham Charter						
Charter ADA by grade span							
Grades K-3	115.93	122.55	125.40	125.40			
Grades 4-6	42.04	57.95	57.95	58.90			
Grades 7-8							
Grades 9-12							
Total ADA	157.97	180.50	183.35	184.30			
2 Charter Name							
Charter ADA by grade span							
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
Total ADA	-	-	-	-			
3 Charter Name							
Charter ADA by grade span							
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
Total ADA	-	-	-	-			
4 Charter Name							
Charter ADA by grade span							
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
Total ADA	-	-	-	-			

Dunham Elementary (70672) - 2026-27 Adopted Budget		5/20/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>General Assumptions</b>					
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	11	11	11	11	
Unduplicated Pupil Count (UPC)	3	3	3	3	
Unduplicated Pupil Percentage (UPP)	20.69%	25.81%	27.27%	27.27%	
Current Year LCFF Average Daily Attendance (ADA)	10.30	10.34	10.34	10.34	
Funded LCFF ADA	10.30	10.34	10.34	10.34	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
<b>LCFF Entitlement Summary</b>					
Base Grant	\$107,233	\$112,292	\$115,994	\$119,582	
Grade Span Adjustment	-	-	-	-	
<i>Adjusted Base Grant</i>	\$107,233	\$112,292	\$115,994	\$119,582	
Supplemental Grant	4,437	5,797	6,326	6,522	
Concentration Grant	-	-	-	-	
<b>Total Base, Supplemental and Concentration Grant</b>	\$111,670	\$118,089	\$122,320	\$126,104	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	6,788	6,788	6,788	6,788	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	-	-	-	-	
<b>Total Allowance and Add-On Amounts</b>	\$6,788	\$6,788	\$6,788	\$6,788	
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	\$118,458	\$124,877	\$129,108	\$132,892	
Miscellaneous Adjustments	-	-	-	-	
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	\$ 118,458	\$ 124,877	\$ 129,108	\$ 132,892	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,501	\$ 12,077	\$ 12,486	\$ 12,852	
Additional State Aid	74,129	67,934	63,703	59,919	
<b>Total LCFF Entitlement with Additional State Aid</b>	192,587	192,811	192,811	192,811	
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 16,801	\$ 15,170	\$ 15,246	\$ 15,475	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 28,735	\$ 29,674	\$ 30,654	\$ 31,601	
Net State Aid (excludes Additional State Aid)	\$ 72,922	\$ 80,033	\$ 83,208	\$ 85,816	
Additional State Aid	\$ 74,129	\$ 67,934	\$ 63,703	\$ 59,919	
<b>Total Funding Sources</b>	\$ 192,587	\$ 192,811	\$ 192,811	\$ 192,811	

Dunham Elementary (70672) - 2026-27 Adopted Budget		5/20/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$ 147,051	\$ 147,967	\$ 146,911	\$ 145,735	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 28,735	\$ 29,674	\$ 30,654	\$ 31,601	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 578	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ 274,488	\$ 279,978	\$ 285,577	\$ 291,289	
% Change	-4.3039%	2.0000%	2.0000%	2.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(257,687)	(264,808)	(270,331)	(275,814)	
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	
Total LCFF Entitlement	\$ 118,458	\$ 124,877	\$ 129,108	\$ 132,892	
Additional State Aid	\$ 74,129	\$ 67,934	\$ 63,703	\$ 59,919	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 192,587	\$ 192,811	\$ 192,811	\$ 192,811	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 181,362	\$ 180,226	\$ 179,697	\$ 179,501	
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,437	\$ 5,797	\$ 6,326	\$ 6,522	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	2.45%	3.22%	3.52%	3.63%	

<b>IN-LIEU PROPERTY TAX TRANSFER</b>					
For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA					
1. Property Taxes per ADA					
2a. Adjusted base revenue per ADA x charter school ADA					
For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students					
in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.					
1. Property taxes per ADA x District of Residence ADA					
2a. Adjusted base revenue per ADA x District of Residence ADA					
	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
Local Property Taxes (w/out RDA)	\$ 274,488	\$ 279,978	\$ 285,577	\$ 291,289	
District LCFF ADA	10.30	10.34	10.34	10.34	
Total Charter LCFF ADA	157.97	180.50	183.35	184.30	
Total LCFF ADA	168.27	190.84	193.69	194.64	
Property Taxes per ADA	\$ 1,631.24	\$ 1,467.08	\$ 1,474.40	\$ 1,496.55	
Funding Method:					
Property Taxes per ADA	\$ 257,687	\$ 264,808	\$ 270,331	\$ 275,814	
LCFF Funding per ADA	-	-	-	-	
Alternative Calculation	-	-	-	-	
Certified In-Lieu Taxes	-	-	-	-	
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ 257,687</b>	<b>\$ 264,808</b>	<b>\$ 270,331</b>	<b>\$ 275,814</b>	
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	
1	<b>Dunham Charter</b>	<b>\$ 257,687</b>	<b>\$ 264,808</b>	<b>\$ 270,331</b>	<b>\$ 275,814</b>
	ADA	157.97	180.50	183.35	184.30
	1 In-Lieu at Property tax/ADA	\$ 257,687	\$ 264,808	\$ 270,331	\$ 275,814
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 1,750,354	\$ 2,076,775	\$ 2,179,963	\$ 2,258,334
2	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -

LCFF CALCULATOR		
<input type="text" value="122440"/>	5 digit District code or 7 digit School code (from the CDS code)	Dunham Charter
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	2026-27 Adopted Budget
<input type="text" value="Charter"/>	Projection Type	Anne Marie Norris
<input type="text" value="5/20/2026"/>	Projection Date	<a href="mailto:anorris@scoe.org">anorris@scoe.org</a>
		707-524-2806

	DATA ONLY - NO CALCULATIONS			PY1	CY	CY1	CY2
Dunham Charter (122440)	2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>							
Supplemental Grant %				20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)				65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>				2.30%	4.31%	3.30%	3.09%
Statutory COLA				2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)				0.00%	1.44%	0.00%	0.00%
Base Grant Proration Factor (deficit)				0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>				\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual				\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)				\$ -			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — <i>School Districts only</i>					0.00000000%		

Dunham Charter (122440)		2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>								
<b>NEW CHARTER SCHOOLS</b>								
						Year that charter starts operation (select from drop down list):		
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>								
J-4	In-Lieu of Property Tax			257,687	264,808	270,331	275,814	
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>								
A-1, A-2, A-3	Enrollment	137	138	167	190	193	194	
B-1, B-2, B-3	Unduplicated Pupil Count	42	32	48	54	55	55	
	Single Year Unduplicated Pupil Percentage			28.74%	28.42%	28.50%	28.35%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			30.53%	29.64%	28.55%	28.42%	
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3	Unduplicated Pupil Percentage (%)			46.81%	46.81%	46.81%	46.81%	
	Unduplicated Pupil Percentage: Supplemental Grant			30.53%	29.64%	28.55%	28.42%	
	Unduplicated Pupil Percentage: Concentration Grant			30.53%	29.64%	28.55%	28.42%	
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>								
ADA used for the Transitional Kindergarten Add-on ONLY:								
G-4	TK (NEW beginning 2022-23)			22.13	23.08	23.08	23.08	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1	Grades TK-3			115.93	122.55	125.40	125.40	
B-2	Grades 4-6			42.04	57.95	57.95	58.90	
B-3	Grades 7-8			-				
B-4	Grades 9-12			-				
	SUBTOTAL ADA			157.97	180.50	183.35	184.30	
	RATIO: ADA to Enrollment			0.95	0.95	0.95	0.95	
<b>( e ) OTHER LCFF ADJUSTMENTS</b>								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
H-2	Miscellaneous Adjustments			\$ -				
J-4	Minimum State Aid Adjustments			\$ -				

Dunham Charter (122440)		2020-21	2021-22	2022-23	2025-26	2026-27	2027-28	2028-29
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>								
<b>( a ) GENERAL QUESTIONS</b>								
Is your district required to transfer in-lieu taxes to a charter school?						NO		
Does your district have a necessary small school?						NO		
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>								
Did your district meet the requirements of funding?				YES	YES	YES	YES	
<b>( c ) PROPERTY TAXES</b>								
C-1	Estimated Property Taxes (excluding RDA)				\$ -			
B-5	Redevelopment Agency Local Revenue				\$ -			
	Less In-Lieu Property Tax Transfer				\$ -	\$ -	\$ -	\$ -
	Total Local Revenue				\$ -	\$ -	\$ -	\$ -
<b>( d ) OTHER LCFF ADJUSTMENTS</b>								
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.								
H-2	Miscellaneous Adjustments				\$ -			
J-5	Minimum State Aid Adjustments				\$ -			
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>								
A-1 / A-3	District Enrollment	-	-	-	-	-	-	-
A-2 / A-4	COE Enrollment	-	-	-	-	-	-	-
	Total Enrollment	-	-	-	-	-	-	-
B-1 / B-3	District Unduplicated Pupil Count	-	-	-	-	-	-	-
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-	-	-	-	-
	Total Unduplicated Pupil Count	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%

Dunham Charter (122440) - 2026-27 Adopted Budget		5/20/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>General Assumptions</b>					
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	167	190	193	194	
Unduplicated Pupil Count (UPC)	48	54	55	55	
Unduplicated Pupil Percentage (UPP)	30.53%	29.64%	28.55%	28.42%	
Current Year LCFF Average Daily Attendance (ADA)	157.97	180.50	183.35	184.30	
Funded LCFF ADA	157.97	180.50	183.35	184.30	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
<b>LCFF Entitlement Summary</b>					
Base Grant	\$1,626,656	\$1,940,377	\$2,035,878	\$2,109,736	
Grade Span Adjustment	123,697	136,398	144,085	148,599	
<i>Adjusted Base Grant</i>	\$1,750,353	\$2,076,775	\$2,179,963	\$2,258,335	
Supplemental Grant	106,877	123,111	124,476	128,364	
Concentration Grant	-	-	-	-	
<b>Total Base, Supplemental and Concentration Grant</b>	\$1,857,230	\$2,199,886	\$2,304,439	\$2,386,699	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	122,711	131,648	135,987	140,188	
<b>Total Allowance and Add-On Amounts</b>	\$122,711	\$131,648	\$135,987	\$140,188	
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	\$1,979,941	\$2,331,534	\$2,440,426	\$2,526,887	
Miscellaneous Adjustments	-	-	-	-	
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	\$ 1,979,941	\$ 2,331,534	\$ 2,440,426	\$ 2,526,887	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,534	\$ 12,917	\$ 13,310	\$ 13,711	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	1,979,941	2,331,534	2,440,426	2,526,887	
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 257,687	\$ 264,808	\$ 270,331	\$ 275,814	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 404,970	\$ 476,008	\$ 499,481	\$ 517,583	
Net State Aid (excludes Additional State Aid)	\$ 1,317,284	\$ 1,590,718	\$ 1,670,614	\$ 1,733,490	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 1,979,941	\$ 2,331,534	\$ 2,440,426	\$ 2,526,887	

Dunham Charter (122440) - 2026-27 Adopted Budget		5/20/2026			
	2025-26	2026-27	2027-28	2028-29	
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,317,284	\$ 1,590,718	\$ 1,670,614	\$ 1,733,490	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 404,970	\$ 476,008	\$ 499,481	\$ 517,583	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 9,613	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
% Change	0.0000%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	257,687	264,808	270,331	275,814	
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 1,979,941	\$ 2,331,534	\$ 2,440,426	\$ 2,526,887	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 1,979,941	\$ 2,331,534	\$ 2,440,426	\$ 2,526,887	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 1,873,064	\$ 2,208,423	\$ 2,315,950	\$ 2,398,523	
Supplemental and Concentration Grant funding in the LCAP year	\$ 106,877	\$ 123,111	\$ 124,476	\$ 128,364	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	5.71%	5.57%	5.37%	5.35%	