Mendocino Unified School District

Agenda

REGULAR BOARD MEETING

JUNE 4, 2026

MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460

5:00 P.M. OPEN SESSION

Please click the link below to join the webinar:
https://us02web.zoom.us/j/85423615402?pwd=hKGkReHwCehvk7Ys5DjuFac4S7TSp3.1
Passcode: 205275

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MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at https://www.mendocinousd.org/District/3051-Untitled.html

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MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 5:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

1.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

1.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

2. TIMED ITEM 5:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.
The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

3. TIMED ITEM 5:05 P.M. – PUBLIC HEARINGS

3.1. **Public Hearing** regarding the Local Control Accountability Plan (LCAP). Under the Local Control Funding Formula (LCFF), all school districts are required to prepare a plan which describes how they intend to meet annual goals for all pupils with specific activities identified to address state and local priorities.

3.2. **Public Hearing** regarding the Mendocino Unified School District's 2026-27 Budget and MUSD's statement of reason for reserves in excess of minimum recommendation.

4. INFORMATION/DISCUSSION

4.1. Jason Morse, Superintendent, will present the 2026-27 Local Control Accountability Plan (LCAP).

4.2. Meg Kailikole, Business Manager, will present the 2026-27 MUSD Budget and MUSD's statement of reason for reserves in excess of minimum recommendation.

5. ADJOURNMENT

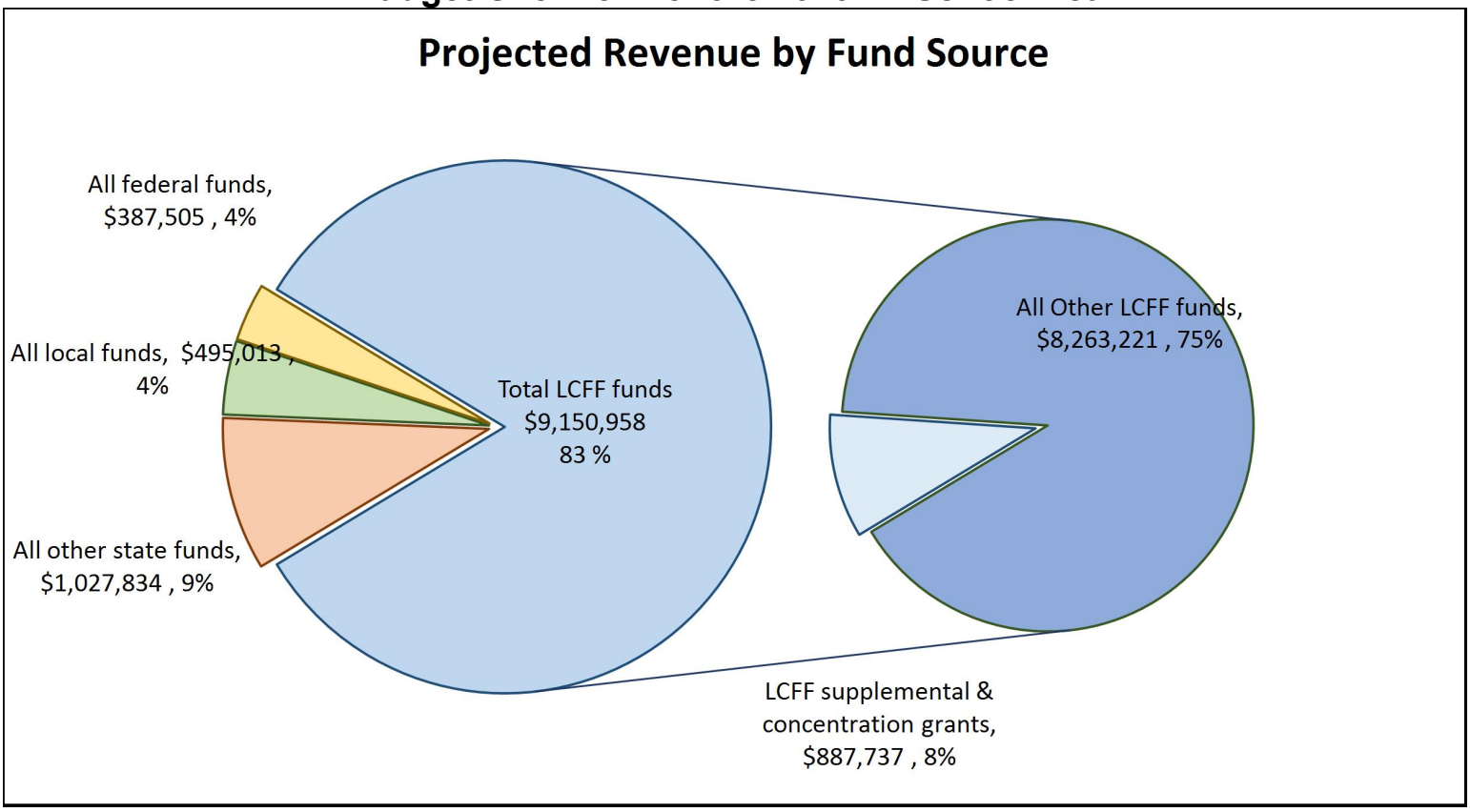
The next regular Board meeting is scheduled for **June 9, 2026 at the Mendocino High School.**

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Mendocino Unified School District
CDS Code: 23655810000000
School Year: 2026-27
LEA contact information:
Jason J. Morse
Superintendent
jmorse@mcn.org
(707) 937-5868

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2026-27 School Year

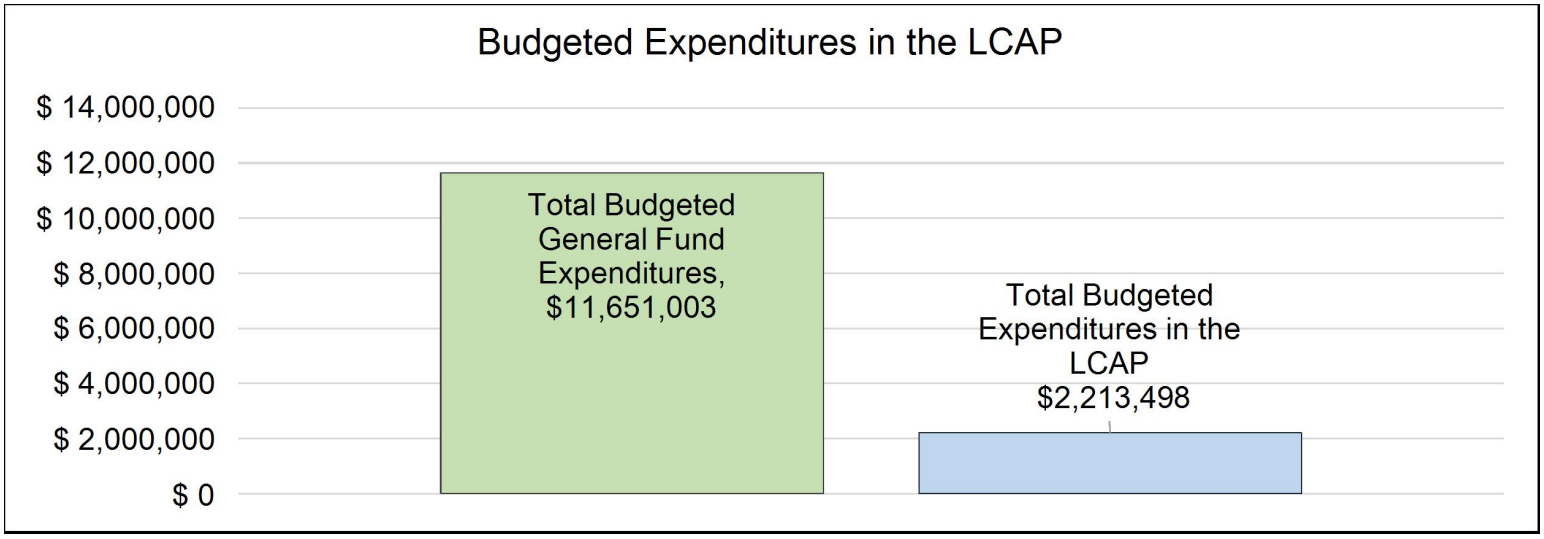


This chart shows the total general purpose revenue Mendocino Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Mendocino Unified School District is $11,061,310, of which $9,150,958 is Local Control Funding Formula (LCFF), $1,027,834 is other state funds, $495,013 is local funds, and $387,505 is federal funds. Of the $9,150,958 in LCFF Funds, $887,737 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Mendocino Unified School District plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Mendocino Unified School District plans to spend $11,651,003 for the 2026-27 school year. Of that amount, $2,213,498 is tied to actions/services in the LCAP and $9,437,505 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

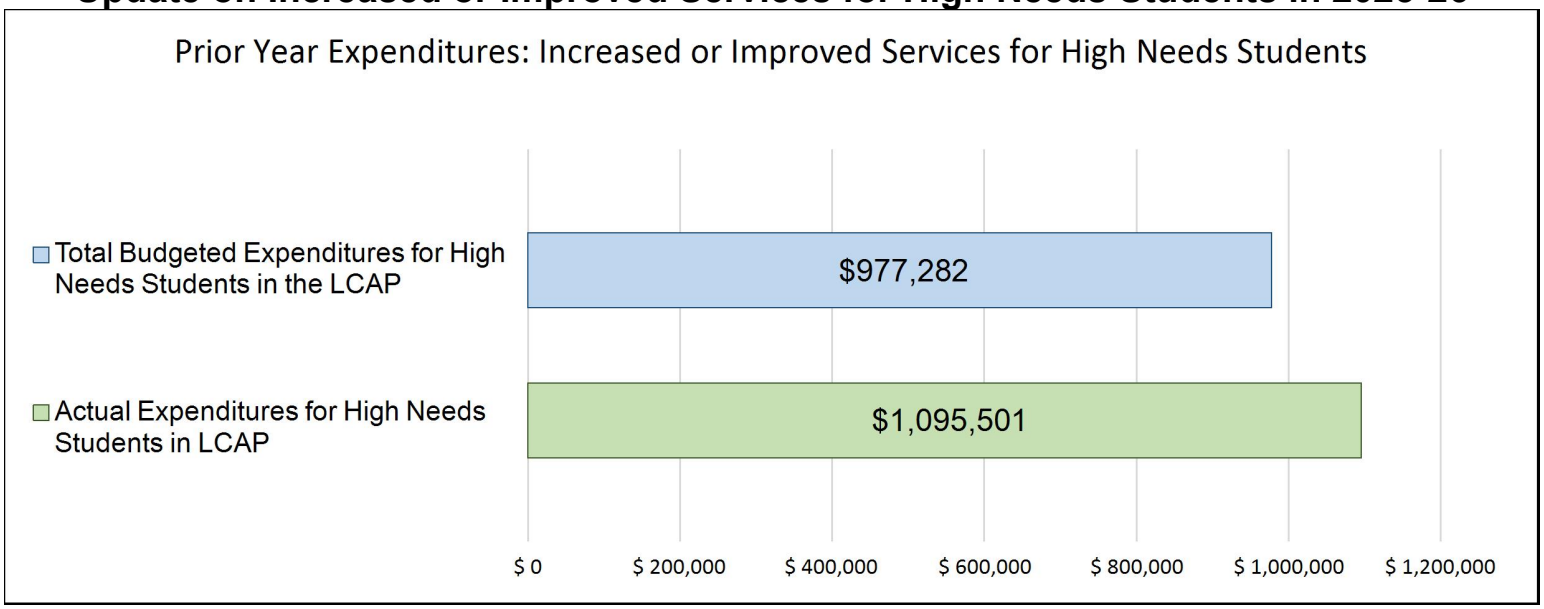
General Fund Budgeted Expenditures not included in the LCAP represent all other costs necessary to operate a school district. These include the salaries and benefits of teachers, paraprofessionals, administrators, transportation and maintenance personnel, business office staff and technology support, utilities, grounds keeping, housekeeping, vehicle maintenance and fuel, and facility maintenance. The General Fund also supports the Cafeteria and Preschool programs, by absorbing costs in excess of state and federal funding for those programs.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Mendocino Unified School District is projecting it will receive $887,737 based on the enrollment of foster youth, English learner, and low-income students. Mendocino Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Mendocino Unified School District plans to spend $1,316,228 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what Mendocino Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Mendocino Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, Mendocino Unified School District's LCAP budgeted $977,282 for planned actions to increase or improve services for high needs students. Mendocino Unified School District actually spent $1,095,501 for actions to increase or improve services for high needs students in 2025-26.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorse@mcn.org (707) 937-5868

Plan Summary [2026-27]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 100 employees and 6 schools. There is one traditional high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 420 students. Of the 420 students, 66% are classified as low income, 6% are homeless, 4% are English Learners, and 0% are Foster Youth. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

Our district does not have any schools identified for the Equity Multiplier. The LCAP serves as the district's strategic plan.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

LEARNING RECOVERY EMERGENCY BLOCK GRANT (LREBG)
Our District has unexpended LREBG funds for the 2026-27 school year. Our LREBG funded action is found in Goal 3, Action 2: Behavioral, Mental Health and Wellness Support

3.2 Behavioral, Mental Health and Wellness Support
This action is an LREBG action and utilizes LREBG Funds. Counseling is an evidence-based practice to support academic learning recovery and student social and emotional well-being. This action is listed under category (C) for allowable uses: " Integrating evidence-based pupil supports to address other barriers to learning, and staff supports and training, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address pupil trauma and social-emotional learning, or referrals for support for family or pupil needs. This includes evidence-based resources for reducing chronic absenteeism." The metrics being used to monitor the impact of the action includes: Chronic Absenteeism and the ELA/Math Academic Indicators on the CA Dashboard.

2025 CA DASHBOARD
SUCCESSES based on 2025 CA Dashboard and Local Data
State indicators where the LEA/School received "green" or "blue" performance level on the 2025 Dashboard for "all students"

- English Language Arts (District, Mendocino High School)
- Mathematics (District)
- Science (District, Mendocino K-8, Mendocino High)
- Graduation Rate (Mendocino High)
- College and Career (District, Mendocino High)

Student groups within the School/LEA that received "green" or "blue" performance level on one or more state indicators on the 2025 Dashboard:

- Socioeconomically Disadvantaged: ELA (District), Science (District, Mendocino K-8), Graduation Rate (District, Mendocino High), College and Career (District)
- White: ELA (District, Mendocino K-8), Mathematics (District, Mendocino K-8), Science (District, Mendocino K-8), College and Career (District)

The following local indicators were at the "standard met" level.
-Basic Services
-Implementation the Academic Standards
-Parent and Family Engagement
-Local Climate Survey
-Access to Broad Course of Study

CHALLENGES based on 2025 CA Dashboard and Local Data:
Overall indicators where the School/LEA received the lowest performance level ('red") on the 2025 Dashboard for “all students”

- None

Student groups within the School/LEA that received the lowest performance level ('red") on one or more state indicators on the 2025 Dashboard:

- Homeless: Mathematics (District)

ADDRESSING THE NEED

Our district is addressing the identified needs of student groups, and/or schools within the LCAP based on this data in the following LCAP actions:

- 3.1 Academic Support to improve Math scores for Homeless Students

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REQUIRED ACTIONS

The State of California requires the following actions to be included in a district LCAP:

- Students with Disabilities Required Action is found under action 3.3 Special Education Services
- English Learners Required Action is found under action 3.1 Academic Support (Long-Term English Learners Required Action is N/A)
- Technical Assistant Required Actions: N/A for our district
- Equity Multiplier: N/A for our district
- LREBG Action: 3.2 Behavioral, Mental Health and Wellness Support
- 2023 CA Dashboard Required Actions are found under: 1.1 Safety, Connectedness, and Engagement (to improve Chronic Absenteeism) and 3.3 Special Education Services, 3.1 Academic Support to improve ELA/Math scores for Students with Disabilities and improve ELA scores for all students at Mendocino High School.
- 2024 CA Dashboard Required Actions are found under: 3.3 Special Education Services and 3.1 Academic Support to improve ELA scores for Students with Disabilities
- 2025 CA Dashboard Required Actions are found under: 3.1 Academic Support to improve Math scores for Homeless Students

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REFLECTIONS

The "red" performance levels from the 2023 and 2024 CA Dashboard have all improved.

The section below is based on the 2023 CA Dashboard and remains unchanged during the three-year LCAP cycle:

2023 CA DASHBOARD

CHALLENGES based on 2023 CA Dashboard and Local Data:

Overall indicators where the School/LEA received the lowest performance level ('red") on the 2023 Dashboard for “all students”

- Chronic Absenteeism (District, Mendocino K-8)
- English Language Arts (Mendocino High School)

Student groups within the School/LEA that received the lowest performance level ('red") on one or more state indicators on the 2023 Dashboard:

- Chronic Absenteeism: Socioeconomically Disadvantaged, Hispanic, White (District, Mendocino K-8)
- English Language Arts: Students with Disabilities

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

NA

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

NA

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

NA

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

NA

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Certificated and Classified staff including teachers, principals, local bargaining group members, and other school personnel	Types of Engagement: Staff meetings to discuss priorities, Request for feedback e-mail, Process for Engagement: Priorities were discussed throughout meeting. Notes were taken for each meeting. In addition, an email was sent to everyone to review the newly re-organized LCAP and requested any additional feedback. Influence: Interest in reorganizing and simplifying the LCAP document was well received
Parents/ Parent Advisory Committee (PAC)	Types of Engagement: Parent Meetings, Request for feedback e-mail Process for Engagement: Meetings were held to discuss the re-organized LCAP. As a small school district our LCAP serves as our school plan. Superintendent presented the LCAP to the Parent Advisory Committee. In May 2026, the superintendent responded, in writing, to comments received from the Parent Advisory Committee Influence: Parents and families were appreciative of the simplified version of the LCAP. Supporting students is a priority for parents, we plan to implement and monitor progress for Action 3.1 Academic Support to ensure support for students.
Students/ Student Advisory Committee	Types of Engagement: Survey, Student Advisory Meeting

Educational Partner(s)	Process for Engagement
	Process for Engagement: Notes from informal observations and informal meetings was documented. Influence: Overall students are happy with their small school community.
SELPA	Types of Engagement: Email was sent Process for Engagement: The superintendent consulted with its special education local plan area administrator to determine that specific actions for individuals with exceptional needs (Students with Disabilities) are included and are consistent with strategies included in the annual assurances support plan for the education of individuals with exceptional needs (Students with Disabilities). Influence: No changes were requested.
District English Learner Advisory Councils	N/A The governing board of a school district shall establish an English learner parent advisory committee if the enrollment of the school district includes at least 15 percent English learners and the school district enrolls at least 50 pupils who are English learners. 52063
Community (Public Notification)	Types of Engagement: Public Notification Process for Engagement: The superintendent notified members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP using the most efficient method of notification possible (does not need to be printed or mailed). Summary of Impact: No revisions requested
Governing Board/Community (Public Hearing)	Types of Engagement: Public Hearing June 4, 2026 Process for Engagement: The governing board held one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. (The agenda for the public hearing was posted at least 72 hours before the public hearing and included the

Educational Partner(s)	Process for Engagement
	location where the local control and accountability plan or annual update to the local control and accountability plan was available for public inspection. The public hearing was held at the same meeting as the public hearing for Budget Adoption) Summary of Impact: No revisions requested
Governing Board (Adoption: Public Meeting)	Types of Engagement: Board Meeting June 9, 2026 Process for Engagement: The governing board adopted the LCAP in a public meeting. This meeting was held after, but not on the same day as, the public hearing. This meeting was the same meeting that the governing board adopted a budget. Summary of Impact: No revisions requested

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

LCAP engagement supported comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities. During the 2025-2026 LCAP cycle (for the 2026-2027 LCAP) significant work was done to update and revise the LCAP based on educational partner feedback. Re-organization changes were made to the 2026-2027 LCAP in order to simplify the LCAP document for educational partners. This plan is now designed to serve not only as a compliance document, but as our main roadmap for improving programs, services, and student outcomes (our strategic plan). Each of these changes are described in detail in the goal analysis section of the goals. The structure of each metric was completely redesigned to improve clarity, alignment, and ease of monitoring while minimizing redundant narrative. All required LCAP metrics continue to be monitored.

Our LCAP now includes three main goals that guide school improvement efforts. Each goal includes actions with clear titles and descriptions that explain how the actions support student success. Progress is measured using specific metrics and reviewed in the Goal Analysis section of the plan.

Goal 1: Culture, Climate and Community

- Safety, Connectedness, and Engagement
- Physical Environment
- Family Engagement
- Community Engagement

Goal 2: Achievement

- Implementation of State Standards
- College and Career Readiness

Goal 3: Support

- Academic Support
- Behavioral, Mental Health and Wellness Support
- Special Education Services

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Culture, Climate and Community Provide safe, secure and welcoming school environments	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 3: Parental Involvement (Engagement)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

The state of California has set eight priority areas they would like schools to focus on related to a "Whole Child" model (https://www.cde.ca.gov/eo/in/lcff1sys-resources.asp). Priority areas for this goal area are marked above. The goal was developed based on educational partner input and ensuring all state priorities are met. All of our educational partners want a positive school culture that is welcoming, safe, and well maintained. The actions and metrics grouped together demonstrate all the components necessary for developing a positive, safe school culture and climate.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	LOCAL CLIMATE SURVEY (Local Indicator) See local Indicator for detailed version.	2022-2023 "Standard Met"	2023-2024 "Standard Met"	2024-2025 "Standard Met"	"Standard Met"	Maintained "Standard Met"
1.2	SAFE AT SCHOOL % positive rate on Survey Questions Students: ” Do you feel safe at school?" (Most or	2023-2024 Baseline established in Year 1	2024-2025 Students (CHKS): 5th: 90% 7th: 79% 9th: 91%	2025-2026 Students: 5th: 80% 7th: 96% 9th: 94%	2% increase or 90%+	Year 1 to Year 2 Students: 5th: 10% increase 7th: 17% increase 9th: 3% increase 11th: 2% increase

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	all OR agree or strongly agree) Parents: “My child feels safe at school"		11th: 81% Parents: 89%	11th: 83% Parents: 85%		 Parents: 4% decrease
1.3	SCHOOL CONNECTEDNESS % positive rate on Survey Questions Students: ”Do you feel like you are a part of the school? Parents: "My child feels that there is an adult at the school who cares about them"	2023-2024 Baseline established in Year 1	2024-2025 Students (CHKS): 5th: 63% 7th: 64% 9th: 73% 11th: 80% Parents: 100%	2025-2026 Students: 5th: 100% 7th: 97% 9th: 72% 11th: 67% Parents: 100%	2% increase or 90%+	Year 1 to Year 2 Students: 5th: 37% increase 7th: 33% increase 9th: 1% decrease 11th: 13% decrease Parents: Maintained 100%
1.4	SUSPENSION RATE (CA Dashboard)	2022-2023 3.7%	2023-2024 1.1%	2024-2025 2.5%	3% or less	Decreased 1.2%
1.5	EXPULSION RATE (Dataquest)	2022-2023 0%	2023-2024 0%	2024-2025 0%	1% or less	Maintained 0%
1.6	CHRONIC ABSENTEEISM RATE (CA Dashboard)	2022-2023 51%	2023-2024 33%	2024-2025 28%	Decrease by 3% each year	Decreased 23%
1.7	ATTENDANCE RATE (Local Data)	2022-2023 89%	2023-2024 91%	2024-2025 92%	93%+	Increased 3%
1.8	HS DROPOUT RATE (Dataquest)	2022-2023 2% 1 Student	2023-2024 2% 1 Student	2024-2025 4% 2 Students	5% or less	Maintained 0%
1.9	MS DROPOUT RATE (Local Data)	2022-2023 0%	2023-2024 0%	2024-2025 0%	1% or less	Maintained 0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.10	FACILITIES (Local Indicator-FIT Report) # of Instances Where Facilities Do Not Meet The "Good Repair" Standard	2022-2023 0	2023-2024 0	2024-2025 0	5 or less	Maintained 0
1.11	FACILITIES (FIT Report) % schools meet the overall "good" or "exemplary" rating	2022-2023 100%	2023-2024 100%	2024-2025 100%	100%	Maintained 100%
1.12	PARENT ENGAGEMENT (Local Indicator) See local Indicator for detailed version.	2022-2023 "Standard Met"	2023-2024 "Standard Met"	2024-2025 "Standard Met"	"Standard Met"	Maintained "Standard Met"
1.13	PARENT INPUT (Efforts to seek parent input in decision making) # parents/guardians responded to Survey	2023-2024 60 responses	2024-2025 46 responses	2025-2026 26 responses	60+ responses	Decreased 34
1.14	PARENT PARTICIPATION-UNDUPLICATED / EXCEPTIONAL NEEDS (Local Indicator-Parent and Family Engagement) Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and	2022-2023 "Full Implementation"	2023-2024 "Full Implementation"	2024-2025 "Full Implementation"	Full Implementation or Full and Sustainable	Maintained "Full Implementation"

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	implementing strategies to reach and seek input from any underrepresented groups in the school community.					
1.15	PARENT ENGAGEMENT (Survey) I feel welcomed and valued when visiting the school	2023-2024 83%	2024-2025 85%	2025-2026 81%	85% or higher	Decreased 2%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All of the actions were carried out as planned.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The following were the material differences between Budgeted Expenditures and Estimated Actual Expenditures or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services:

- Previous Action 3.1 1.0 FTE K-8 Art Teacher. Maintain a 1.0 FTE K-8 Elective Teacher: Actual expenditures were 22.4% higher than planned, as we added a 0.40 FTE elective teacher.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The overall effectiveness of each action towards making progress toward the goal can be demonstrated by the following quantitative or qualitative outcomes:

NEW Action 1.1 Safety, Connectedness, and Engagement
(PREVIOUS: Action 3.1 1.0 FTE K-8 Art Teacher. Maintain a 1.0 FTE K-8 Elective Teacher)
Strong systems that promote safety and connectedness create supportive learning environments where students feel secure, valued, and engaged. With consistent attention to physical safety, social-emotional well-being, and positive relationships, attendance, behavior, and

academic outcomes improve—fostering a culture of trust, belonging, and readiness to learn. These actions group together demonstrated strong effectiveness based on the following metrics:

- Local Climate Survey (Metric 1.1) maintained "Standard Met" status
- Safe at school survey (Metric 1.2) 7th-11th grade increased
- School connectedness survey (Metric 1.3) 7th grade increased, families maintained 100%
- Suspension rate (Metric 1.4) decreased
- Expulsion rate (Metric 1.5) maintained 0%
- Chronic Absenteeism (Metric 1.6) decreased
- MS/HS school dropout rate (Metric 1.8 and 1.9) maintained 0%

Data demonstrating continued need and areas of extra attention include:

- Safe at school survey (Metric 1.2) 5th grade decreased
- School connectedness survey (Metric 1.3) 5th, 9th, 11th decreased

NEW Action 1.2 Physical Environment
Well-maintained, safe, and appropriately equipped school facilities support effective teaching and learning by creating environments that are conducive to focus, engagement, and collaboration. Quality facilities enhance student well-being, support instructional delivery, and contribute to improved attendance, academic outcomes, and overall school climate. This action demonstrated strong effectiveness based on the following metrics:

- # of Instances Where Facilities Do Not Meet The "Good Repair" Standard (Metric 1.10) maintained 0
- % schools meet the overall "good" or "exemplary" rating (Metric 1.11) maintained 100%

NEW Action 1.3 Family Engagement / 1.4 Community Engagement
Family/Community engagement strengthens student success by building strong partnerships between schools and families/community. When families/community are informed, involved, and supported, student attendance, engagement, and academic outcomes improve, creating a shared responsibility for learning and well-being. Community outreach and support build strong, resilient communities. They provide additional resources and assistance, in addition to opportunities for students. By working together, communities can address local challenges more effectively and create a supportive environment where everyone can thrive.These actions group together demonstrated strong effectiveness based on the following metrics:

- Parent Engagement local indicator (Metric 1.12) maintained "Standard Met" status
- Parent participation-unduplicated (Metric 1.14) maintained "Full Implementation"

Data demonstrating continued need and areas of extra attention include:

- Efforts to seek parent input in decision making (Metric 1.13) Number of responses decreased
- Parent Engagement Local Survey "I feel welcomed and valued when visiting the school" Decreased

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Significant re-organization changes were made to the 2026-2027 LCAP in order to simplify the LCAP document for educational partners. This plan is now designed to serve not only as a compliance document, but as our main roadmap for improving programs, services, and student

outcomes (our strategic plan).

Changes to PLANNED GOAL
- Previous goal 4 "Improve school climate and student family engagement" was modified to become the new goal 1 as "Provide safe, secure and welcoming school environments." Family engagement was included as an action (1.3).

Changes to ACTIONS
NEW Action 1.1 Safety, Connectedness, and Engagement
- Includes Previous Action 3.1 1.0 FTE K-8 Art Teacher. Maintain a 1.0 FTE K-8 Elective Teacher

NEW Action 1.2 Physical Environment
- This new action was added to establish the structures and supports required for effective implementation and ongoing monitoring of the FIT Report metrics.

NEW Action 1.3 Family Engagement
- This new action was added to establish the structures and supports required for effective implementation and ongoing monitoring of the Parent Engagement metrics. In addition, the previous goal 4 mentioned family engagement.

NEW Action 1.4 Community Engagement
- This new action was added in recognition that, as a small school, strong community partnerships are essential to our success.

Changes to METRICS/ TARGET OUTCOMES
The structure of each metric was completely redesigned to improve clarity, alignment, and ease of monitoring while minimizing redundant narrative. All required LCAP metrics continue to be monitored.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Safety, Connectedness, and Engagement	Develop, refine, and implement strategies that actively engage students in their school community, fostering a stronger sense of connection, belonging, and safety: • Enrichment Opportunities: Provide school-based enrichment opportunities such as Art, Music, Electives field trips, Athletics, Events/Assemblies, Student Council/Leadership, and (HS only:) Clubs and Personal Success Period (PSP)	$317,873.00	Yes

Action #	Title	Description	Total Funds	Contributing
		• Alternative Education Week: (HS Only) Provide weeklong enrichment opportunities for students to engage in learning experiences beyond the classroom, such as college tours, theater events, and outdoor activities. • Supervision: Provide yard duty and campus supervision. Utilize security systems and computer monitoring software to ensure students are physically and digitally safe. • School Safety Plan: Continue to provide safety training and drills (lock down, earthquake, fire, implement Suicide Prevention Plan). • Conflict Resolution: Utilize systems and processes to help decrease and resolve conflicts or inappropriate behaviors. • Chronic Absenteeism: Explore and implement evidence-based practices to improve the Chronic Absenteeism rate. (See Also Action 3.2 Behavioral, Mental Health and Wellness Support for items that support Connectedness and Safety)		
1.2	Physical Environment	Provide and maintain clean and safe school facilities that support student engagement and positive school culture • Maintenance: Provide general maintenance repairs, supplies and services. • Bond Work: Finalize remaining bond work	$149,089.00	No
1.3	Family Engagement	Ensure families and school staff work together to support and improve students' learning, development, and health. Promote parental participation in programs for low income, English learners, foster youth pupils, and students with special needs: • Communication: Ensure effective communication to families. Utilize ParentSquare to regularly communicate with families about school community items, utilize the district website to communicate legally required items, and utilize Aeries portal to communicate grades. • Family Events: Continue to provide events that inform families and build a sense of community: Coffee/Tea with Principals, Open House, Back to School Night, Awards Ceremony, Family Informational Nights.	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
		• Support Organizations: Partner with parent and community organizations to enhance the educational outcomes for students and families (PTO, Mendocino Unified School Enrichment, Booster Clubs, etc). • Promote parental participation and volunteerism in programs for all students. • Resources: Serve as the “Hub of the Community.” Assist families in accessing basic needs when necessary (food bank, washer and dryer, parent resource center, and parenting classes). Provide translation services.		
1.4	Community Engagement	Actively tap the expertise of the community to serve as true partners in supporting and educating students. • Relationships/Partners: Build strong relationships with the community and volunteers: Collaborate with neighboring school districts/community college on student events and activities; Collaborate with community organizations, such as Rotary, to provide community service opportunities. • Leverage community resources to provide internships, shadowing, industry tours, and community service opportunities: Provide job shadowing opportunities with local businesses to high school students 1-2 times per year; Encourage students to complete criteria necessary for the State Seal of Civil Engagement; Collaborate with local agencies to provide internship and/or volunteer opportunities such as the Kelley House, Ford House, Rotary Club, Point Cabrillo Lighthouse, Mendocino Area Parks Association, State Parks, and local Volunteer Fire Departments	$0.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Achievement All students will have access to high quality instruction by engaging in rigorous, relevant, and effective learning opportunities utilizing an articulated standards based curriculum to promote college, career, and life readiness.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

The state of California has set eight priority areas they would like schools to focus on related to a "Whole Child" model (https://www.cde.ca.gov/eo/in/lcff1sys-resources.asp). Priority areas for this goal area are marked above. The goal was developed based on educational partner input and ensuring all state priorities are met. All of our educational partners want a student to be successful academically. The actions and metrics grouped together demonstrate all the components necessary to help students learn and understand the academic standards and frameworks and provide support when needed to help reduce disparities in opportunities and outcomes between student groups indicated by the CA Dashboard.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	CLEAR CREDENTIAL (Local Indicator-Dataquest) % authorized by a clear or preliminary credential or authorized by a local assignment option (LAO)	2021-2022 86% (County: 70%)	2022-2023 79% (County: 70%)	2023-2024 81% (County: 66%) *Most recent data available on Dataquest	Maintain above county average	Decreased 5% Maintained above the county

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	(Comparison to county)					
2.2	INSTRUCTIONAL MATERIALS (Local Indicator-CA Dashboard) % of students **without** access to their own copies of standards-aligned instructional materials for use at school and at home	2022-2023 0%	2023-2024 0%	2024-2025 0%	0%	Maintained 0%
2.3	INSTRUCTIONAL MATERIALS # of Williams Complaints	2022-2023 0	2023-2024 0	2024-2025 0	0	Maintained 0
2.4	IMPLEMENTATION OF THE STANDARDS (Local Indicator-CA Dashboard)	2022-2023 "Standard Met"	2023-2024 "Standard Met"	2024-2025 "Standard Met"	"Standard Met"	Maintained "Standard Met"
2.5	COURSE OF STUDY % of students who have access to a broad course of study (see local indicator report for more details)	2022-2023 100%	2023-2024 100%	2024-2025 100%	100%	Maintained 100%
2.6	ENGLISH LEARNER ACCESS % with access to CA Standards, including ELD Standards	2023-2024 100%	2024-2025 100%	2025-2026 100%	100%	Maintained 100%
2.7	MATH ACADEMIC INDICATOR (CA Dashboard)	2022-2023 63 Below Decreased 10 points Orange	2023-2024 32 Below Improved 31 points Yellow	2024-2025 23 Below Improved 9 points Green	Improve by 3 points or more each year	Improved 40 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Distance from Standard Met (status), Change, Performance Color					
2.8	ELA ACADEMIC INDICATOR (CA Dashboard) Distance from Standard Met (status), Change, Performance Color	2022-2023 28 Below Improved 5 points Yellow	2023-2024 3 Above Improved 31 points Green	2024-2025 9 Above Improved 6 points Green	Improve by 3 points or more each year or maintain "Green" /"Blue" performance color	Improved 37 points Improved to "Green"
2.9	SCIENCE (CAST) % met or exceed (CAASPP) # of Science Points (CA Dashboard)	2022-2023 36% N/A	2023-2024 34% 52 points	2024-2025 52% 61 points	Improve by 2% or more each year Improve by 2 points or more each year	Improved by 16% Improved by 9 points
2.10	PHYSICAL FITNESS TEST (PFT) Participation Rate (Average of all 5 componets)	2022-2023 5th: 97% 7th: 97% 9th: 97%	2023-2024 5th: 97% 7th: 99% 9th: 99%	2024-2025 5th: 93% 7th: 100% 9th: 100%	Maintain 95%+	5th: Decreased 4% 7th: Increased 3% 9th: Increased 3%
2.11	COLLEGE AND CAREER INDICATOR (CA Dashboard) % "prepared" Performance Color	2022-2023 53% N/A	2023-2024 55% Yellow	2024-2025 71% Blue	Improve by 2% or more each year or maintain "Green"/ "Blue" performance color	Improved by 18% Improved to "Blue"
2.12	A-G (CA Dashboard-Additional Reports) % meeting a-g requirements	2022-2023 49%	2023-2024 36%	2024-2025 59%	Improve by 2% or more each year or maintain 60% or above.	Improved by 10%
2.13	CTE (CA Dashboard-Additional Reports) % who successfully completed CTE Pathway requirements	2022-2023 57%	2023-2024 61%	2024-2025 63%	Improve by 2% or more each year or maintain 60% or above.	Improved by 6%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.14	CTE and A-G (CA Dashboard-Additional Reports) % of students who have completed a-g AND CTE Pathway requirements	2022-2023 35%	2023-2024 27%	2024-2025 41%	Improve by 2% or more each year or maintain 40% or above.	Improved by 6%
2.15	AP EXAMS (3 or higher) (Local Data) % of students who passed the AP Exam with a score of 3 or higher	2022-2023 63%	2023-2024 63%	2024-2025 85%	Improve 2% each year or maintain 70% or better	Improved by 12%
2.16	EAP (Early Assessment Program-CAASPP Grade 11) % Met or exceeded	2022-2023 ELA: 74% Math: 39%	2023-2024 ELA: 81% Math: 42%	2024-2025 ELA: 72% Math: 40%	Improve by 2% or more each year or maintain 70% or above.	ELA: Maintained 70%+ Math: Improved by 1%
2.17	GRADUATION RATE (CA Dashboard)	2022-2023 MUSD: 98% (Blue) MHS: 100% (Blue) (State Average: 86%)	2023-2024 MUSD: 98% (Blue) MHS: 100% (Blue) (State Average: 87%)	2024-2025 MUSD: 94% (Yellow) MHS: 98% (Blue) (State Average: 88%)	Maintain 95%+ or maintain Green/Blue performance color Maintain above state average	MUSD: Decreased 4% MHS: Maintained above 95% and at Blue performance level.

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All of the actions were carried out as planned.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The following were the material differences between Budgeted Expenditures and Estimated Actual Expenditures or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services:

- Previous Action 3.2 Maintain a 0.6 FTE Guidance Counselor: No material difference
- Previous Action 3.3 Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study: No material difference
- Previous Action 3.4 Maintain a 0.2 FTE Freshman Seminar Teacher: No material difference

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The overall effectiveness of each action towards making progress toward the goal can be demonstrated by the following quantitative or qualitative outcomes:
NEW Action 2.1 Implementation of State Standards
Ensuring a broad course of study aligned to state standards and frameworks—supported by high-quality instructional materials and properly credentialed teachers—strengthens instructional coherence and equity across classrooms. Together, these elements ensure all students have consistent access to rigorous, well-designed learning experiences that promote engagement and academic achievement. This action demonstrated strong effectiveness based on the following metrics:

- Clear Credential (% authorized by a clear or preliminary credential or authorized by a local assignment option (LAO)) (Metric 2.1) Maintained above the county
- Instructional Materials (% of students without access to their own copies of standards-aligned instructional materials for use at school and at home and # of Williams Complaints) (Metric 2.2 and 2.3) Maintained 0%/0
- Implementation of the Standards (local indicator ratings) (Metric 2.4) Maintained "Standard Met"
- Course of Study (% of students who have access to a broad course of study) (Metric 2.5) Maintained 100%
- English Learner Access (% with access to CA Standards, including ELD Standards) (Metric 2.6) Maintained 100%
- ELA Academic Indicator (Distance from Standard Met (status), Change, Performance Color) (Metric 2.7) Improved significantly
- Math Academic Indicator (Distance from Standard Met (status), Change, Performance Color) (Metric 2.8) Improved significantly
- Science (CAST) (% met or exceed) (Metric 2.9) Improved significantly
- Physical Fitness Testing Participation Rate (Metric 2.10) Decreased to less than 95% for 5th grade, but maintained above 95% for 7th and 9th grade.

NEW: Action 2.2 College and Career Readiness
PREVIOUS: Action 3.2 Maintain a 0.6 FTE Guidance Counselor; Previous Action 3.3 Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study; Previous Action 3.4 Maintain a 0.2 FTE Freshman Seminar Teacher
College and career preparedness activities equip students with the skills, knowledge, and confidence needed to succeed in their future academic and professional endeavors. These activities help students understand their interests and strengths, explore various career paths, and develop practical skills such as resume writing and interview techniques. By providing guidance and resources, schools can ensure that students are well-prepared to make informed decisions and transition smoothly into college or the workforce. These actions group together demonstrated strong effectiveness based on the following metrics:

- College and Career Indicator (Metric 2.11) Improved significantly and at the "Blue" performance level.
- A-G (Metric 2.12) Improved significantly
- CTE: students who successfully completed CTE Pathway requirements (Metric 2.13) Improved significantly
- CTE and A-G: the students who have completed a-g AND CTE Pathway requirements (Metric 2.14) Improved significantly
- AP Exams (Metric 2.15) Improved significantly

- EAP (Metric 2.16) Maintained above 70% in ELA, and improved by 1% in math
- Graduation Rate (Metric 2.17) MHS maintains at Blue level and above 95%

Data demonstrating continued need and areas of extra attention include:
- Graduation Rate (Metric 2.17) MUSD is below 95% (due to 2 dropouts and 1 CPP Completers), however, still above the state average of 88%.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Significant re-organization changes were made to the 2026-2027 LCAP in order to simplify the LCAP document for educational partners. This plan is now designed to serve not only as a compliance document, but as our main roadmap for improving programs, services, and student outcomes (our strategic plan).

Changes to PLANNED GOAL
- Previous goal 3 "Improved student outcomes" was modified to become the new goal 2 as "All students will have access to high quality instruction by engaging in rigorous, relevant, and effective learning opportunities utilizing an articulated standards-based curriculum to promote college, career, and life readiness."

Changes to ACTIONS
NEW Action 2.1 Implementation of State Standards
- This new action was added to establish the structures and supports required for effective implementation and ongoing monitoring of metrics related to the local indicator "Implementation of the Standards"

NEW Action 2.2 College and Career Readiness
- This action combined the following previous actions: Previous Action 3.2 Maintain a 0.6 FTE Guidance Counselor; Previous Action 3.4 Maintain a 0.2 FTE Freshman Seminar Teacher

Changes to METRICS/ TARGET OUTCOMES
The structure of each metric was completely redesigned to improve clarity, alignment, and ease of monitoring while minimizing redundant narrative. All required LCAP metrics continue to be monitored.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Implementation of the Standards	Ensure implementation of the standards and frameworks. • Professional Learning: Provide either sustained or differentiated professional development on implementing evidence-based instructional strategies (such as observing other classrooms, EL teaching strategies, analyzing grading systems, etc). • Staff: Ensure appropriately credentialed staff to provide exceptional learning experiences that increase student achievement. • New Teacher Support: Provide support for new and intern teachers • Instructional Materials: Ensure that all students have sufficient access to standards-aligned instructional materials and supplies. Pilot new curriculum as determined by framework/standards cycle and as funds allow. • Technology: Integrate technology into the curriculum to ensure digital literacy, differentiated learning opportunities. • Assessments: Use data to guide continuous improvement and instructional decision-making. Employ universal screeners to identify students in need of intervention as well as those ready for advanced learning opportunities. • Course of Study: Ensure access to a broad course of study • UPK: Implement UPK Plan (Transitional Kindergarten) • Preschool: Continue to oversee Greenwood Preschool.	$0.00	No
2.2	College and Career Readiness	Prepare students to be college and career ready. Provide opportunities for students to learn about college and careers, understand what it takes to be college-ready, and support students in preparing for college and careers. • Advising: Provide advising and support for college and career (CCGI, schedule, college applications, FAFSA, etc) • Dual enrollment: Provide opportunities for students to participate in dual enrollment, including dual enrollment credit for CTE Pathways through Mendocino College. • CTE: Provide CTE courses and pathways. Implement Work Based Learning to support CTE pathways. • Freshman Seminar (Get Focused, Stay Focused): Provide goal setting, career options, and a roadmap of how to achieve those goals. (LREBG funded)	$422,980.00	Yes

Action #	Title	Description	Total Funds	Contributing
		-Credit Deficient: Support students in completing credit deficient courses, including helping students to improve a-g course completion. (LREBG funded) • Life Skills: Teach life skills in all disciplines as the opportunities arise		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Support Reduce disparities in opportunities and outcomes between student groups indicated by the CA Dashboard	Broad Goal

State Priorities addressed by this goal.

Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

The goal was developed based on educational partner input and ensuring state priorities are met. All of our educational partners believe that additional support is needed for low-income, English learners, foster youth, students with disabilities, and students who are struggling academically. The state of California has set eight priority areas they would like schools to focus on related to a "Whole Child" model (https://www.cde.ca.gov/eo/in/lcff1sys-resources.asp). Priority areas for this goal area are marked above. The actions and metrics grouped together demonstrate all the components necessary for providing additional support for our students in order to close the achievement gap.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	RED PERFORMANCE LEVEL (CA Dashboard-Student Group Report) # of areas at the "Red" performance level	2022-2023 6	2023-2024 1	2024-2025 1	0	Decreased 5
3.2	STUDENT GROUP-RED AREAS # of student groups at the “red performance level” on one or more state indicators.	2022-2023 4	2023-2024 1	2024-2025 1	0	Decreased 3

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.3	Socioeconomically Disadvantaged (CA Dashboard) English Language Arts (ELA) Mathematics (Math) Suspension Rate (Sus) Chronic Absenteeism Rate (Abs)	2022-2023 ELA: 44 Below (Yellow) Math: 79 Below (Yellow) Sus: 5% (Yellow) Abs: 55% (Red)	2023-2024 ELA: 1 Below (Green) Math: 34 Below (Yellow) Sus: 1% (Blue) Abs: 36% (Yellow)	2024-2025 ELA: 3 Above (Green) Math: 32 Below (Orange) Sus: 3% (Orange) Abs: 33% (Yellow)	Improvement and Yellow, Green or Blue Performance Color	ELA: Improved 47 points Math: Improved 47 points Sus: Improved 2% Abs: Improved 22%
3.4	ENGLISH LEARNER PROGRESS (ELPI) % of English learners making progress towards English Language Proficiency (CA Dashboard) Note: Given the low sample size and the dynamic nature of this student group—where students exit upon reclassification—annual percentage results may show substantial variability.	2022-2023 71% (14 total students)	2023-2024 46% (13 total students)	2024-2025 27% (11 total students)	55% or above OR decrease LTEL's see metric 3.5 below	Decreased 44%
3.5	RECLASSIFICATION RATE % of Ever-ELs considered RFEP % of Ever-ELs considered LTEL # of Ever-ELs considered LTEL	2022-2023 20% (RFEP) 65% (LTEL) 3 LTEL	2023-2024 27% (RFEP) 60% (LTEL) 9 (LTEL)	2024-2025 66% (RFEP) 33% (LTEL) 3 (LTEL)	Decrease the % of students who are considered LTEL	Improved RFEP by 46% Improved LTEL by 32% Maintained 3 LTEL, but decreased by 6

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
						from Year 1 to Year 2
3.6	UNDUPLICATED PROGRAMS AND SERVICES % of English learners, low-income students, and foster youth who are provided with access to legally required or Title-funded programs and services and have access to additional services based on prioritized need.	2023-2024 100%	2024-2025 100%	2025-2026 100%	100%	Maintained 100%
3.7	EXCEPTIONAL NEEDS PROGRAMS AND SERVICES % of students with disabilities who are provided with access to legally required programs and services and have access to additional services based individualized plans.	2023-2024 100%	2024-2025 100%	2025-2026 100%	100%	Maintained 100%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All of the planned actions were implemented.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The following were the material differences between Budgeted Expenditures and Estimated Actual Expenditures or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services:

- Previous Action 1.2 Maintain a 0.40 FTE RTI teacher at the K-8 School: No material difference
- Previous Action 2.3 Maintain 0.6 FTE of a K-8 Response to Intervention Teacher: No material difference
- Previous Action 2.2 Maintain small community one-room schoolhouses: No material difference
- Previous Action 2.4 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School: No material difference
- Previous Action 1.1 Maintain a 0.50 FTE Social Worker: No material difference
- Previous Action 2.1 Maintain a 0.50 FTE Social Worker: No material difference
- Previous Action 4.1 Maintain Counseling Services (0.50 FTE): No material difference
- Previous Action 4.2 Maintain 0.60 FTE K-8 School Head Teacher: No material difference in staffing. Expenditure was 51.2% higher than planned, as planned expense was miscalculated at 2024-25 planned FTE of 0.40.
- Previous Action 3.5 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School: No material difference

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The overall effectiveness of each action towards making progress toward the goal can be demonstrated by the following quantitative or qualitative outcomes:

NEW Action 3.1 Academic Support
Previous Action 1.2 Maintain a 0.40 FTE RTI teacher at the K-8 School: No material difference
Previous Action 2.3 Maintain 0.6 FTE of a K-8 Response to Intervention Teacher: No material difference
Previous Action 2.2 Maintain small community one-room schoolhouses: No material difference
Previous Action 2.4 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School: No material difference
Well-designed support systems—such as targeted interventions, high-quality supplemental materials, and extended learning opportunities—effectively address diverse student needs by providing timely, differentiated support beyond core instruction. When aligned to data and implemented consistently, these systems close learning gaps, reinforce essential skills, and promote equitable access to academic success for all students. These actions grouped together demonstrated strong effectiveness based on the following metrics:

- # of areas at the "Red" performance level (Metric 3.1) has decreased
- # of student groups at the “red performance level” on one or more state indicators (Metric 3.2) has decreased
- Socioeconomically Disadvantaged CA Dashboard Indicators (Metric 3.3) has improved
- % of Ever-ELs considered RFEP has increased and the % of Ever-ELs considered LTEL has decreased (Metric 3.5)
- % of English learners, low-income students, and foster youth who are provided with access to legally required or Title-funded programs and services and have access to additional services based on prioritized need. (Metric 3.6)

Data demonstrating continued need and areas of extra attention include:

- English Learner Progress Indicator (Metric 3.4) has decreased. However, it is important to note that given the low sample size and the dynamic nature of this student group—where students exit upon reclassification—annual percentage results may show substantial variability.

NEW Action 3.2 Behavioral, Mental Health and Wellness Support
Previous Action 1.1 Maintain a 0.50 FTE Social Worker
Previous Action 2.1 Maintain a 0.50 FTE Social Worker
Previous Action 4.1 Maintain Counseling Services (0.50 FTE)
Previous Action 4.2 Maintain 0.60 FTE K-8 School Head Teacher
Emotional support is crucial for fostering students' overall well-being, resilience, and academic success. By providing a safe and nurturing environment where students feel valued and understood, emotional support helps reduce stress, anxiety, and other emotional barriers to learning. This support promotes positive mental health, enhances self-esteem, and builds the social-emotional skills necessary for coping with challenges. Ultimately, emotional support enables students to thrive both personally and academically, contributing to a more positive and productive school experience. This action demonstrated strong effectiveness based on the following metrics:

- # of areas at the "Red" performance level (Metric 3.1) has decreased
- # of student groups at the “red performance level” on one or more state indicators (Metric 3.2) has decreased
- Socioeconomically Disadvantaged CA Dashboard Indicators (Metric 3.3) has improved

NEW Action 3.3 Special Education Services
Previous Action 3.5 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School
Supporting students with disabilities fosters an inclusive and equitable educational environment. By providing tailored resources, accommodations, and interventions, schools ensure that all students have access to quality education and the opportunity to reach their full potential. This support not only enhances academic outcomes but also promotes social and emotional well-being, preparing students with disabilities for a successful and independent future

- % of students with disabilities who are provided with access to legally required programs and services and have access to additional services based individualized plans. (Metric 3.7)

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Significant re-organization changes were made to the 2026-2027 LCAP in order to simplify the LCAP document for educational partners. This plan is now designed to serve not only as a compliance document, but as our main roadmap for improving programs, services, and student outcomes (our strategic plan).

Changes to PLANNED GOAL

- Previous goal 1 "All English Learner (EL) students will demonstrate progress in developing English Language Proficiency as well as demonstrate growth in meeting or exceeding standards in English Language Arts " and previous goal 2 "Improved student outcomes for socioeconomically disadvantaged students for chronic absenteeism and proficiency on the ELA and Math SBAC tests" was modified to become the new goal 3 as "Reduce disparities in opportunities and outcomes between student groups indicated by the

CA Dashboard." Due to the small sample size of English Learners in our district, the support systems for this student group are included in Action 3.1 Academic Supports.

Changes to ACTIONS
NEW Action 3.1 Academic Support

- This action combined the following previous actions: 1.2 Maintain a 0.40 FTE RTI teacher at the K-8 School; 2.3 Maintain 0.6 FTE of a K-8 Response to Intervention Teacher; 2.2 Maintain small community one-room schoolhouses; 2.4 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School

NEW Action 3.3 Special Education Services

- This action combined the following previous actions: 3.5 Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School

Changes to METRICS/ TARGET OUTCOMES

- The structure of each metric was completely redesigned to improve clarity, alignment, and ease of monitoring while minimizing redundant narrative. All required LCAP metrics continue to be monitored.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Academic Support	Provide academic support for struggling students, especially for English learners, low income, and foster youth students. Academic Support: Provide academic support to English Learners, low-income students and students who are failing or most at risk of failing: • Intervention: Provide direct math and reading intervention services to students to improve student academic outcomes. • Extended Learning: Provide opportunities that enhance and enrich learning experiences for high-achieving students. • In-class support: Provide additional targeted and group academic support in class through instructional aide support. • Expanded Learning Opportunity Program (ELOP): Contract with Community Center of Mendocino to run after school ELOP programs. • Tutoring: Provide tutoring opportunities at the high school level for English and Math.	$695,004.00	Yes

Action #	Title	Description	Total Funds	Contributing
		• Classroom Buddies: Facilitate the classroom buddies program to foster cross grade level support and connections. • Supplemental materials: Explore, purchase or renew intervention materials that help to accelerate learning for English Learners, low-income students and students who are failing or most at risk of failing, as needed • Personal Success Period (PSP): (HS Only) Utilize time in school day to support students (class advisors, academic support, counseling support, etc) • ASPIRE:(HS Only) Assess, Synthesize, Plan, Implement, Reassess, Excel (Staff members discussion Wrap around discussion student support teams) English Learner Support: Improve English Language Learner proficiency and educational outcomes for English Learners. • English Language Acquisition Program: Provide integrated ELD to English Learners. • Access to Common Core Standards: Ensure all English Learners have access to common core standards. • Intervention: Provide direct math and reading intervention services to students to improve student academic outcomes. • RFEP Monitoring: Track and monitor the progress of reclassified fluent English proficient (RFEP) students • Translation/ English Learner Family Support: Provide translation support as needed. Small community One-Room Schoolhouses • Provide support to meet the unique needs of our rural community through a one-room schoolhouse model.		
3.2	Behavioral, Mental Health and Wellness Support	Support behavioral, mental health, and wellness to foster skills, habits, and mindsets that enable academic progress, efficacy, and productive behavior. -Positive Behavior: Implement Positive Behavior Interventions and Supports (PBIS) programming to create a positive, safe, and inclusive	$270,785.00	Yes

Action #	Title	Description	Total Funds	Contributing
		school environment that fosters student success through proactive teaching and recognition of positive behaviors. • Behavior Expectations: Communicate behavioral expectations to all students. Address behavior concerns as appropriate. • Alternative Discipline Techniques: Utilize alternative discipline techniques to maintain low suspension rates. • Counseling/Social Work: Provide mental health support and education for students through counseling services (class, group and individual). Assist families in accessing basic needs when necessary (food bank, washer and dryer, and parent resource center). • Outside Agencies: Contract with local community agency to provide students additional counseling as needed as well as high risk families, parent outreach and other interventions. • Wellness: Provide human health development, nutrition, drug/alcohol awareness (including vaping education), support techniques for anxiety and depression. Implement “The Body Positive Program” at the high school and middle school levels. Train staff in the Youth Mental Health First Aid program. • Nutrition (Universal Meals): Provide healthy food and fresh produce that is enjoyable and utilized by all students through the Food Service Program. **This action is an LREBG action **		
3.3	Special Education Services	Provide support to help reduce disparities in opportunities and outcomes for Students with Disabilities. • Least Restrictive Environment: Support the needs of Students with Disabilities in the least restrictive environment. • Progress Monitoring: Ensure progress monitoring and case management for students who receive special education services or have a 504 plan. • Technology and Supplemental Supports: Provide assistive technology supports as needed • Additional Support: Provide additional support to students with disabilities through other actions. • Access: Provide access to tiered interventions as appropriate.	$357,767.00	No

Action #	Title	Description	Total Funds	Contributing

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$887,737	$64,002

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
15.264%	0.000%	$0.00	15.264%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	**Action:** Safety, Connectedness, and Engagement **Need:** According to the California Department of Education (CDE), "A growing body of research shows that school climate strongly influences students' motivation to learn and improve academic achievement. When school members feel safe, valued, cared for, respected, and engaged, learning increases.	This action addresses the need by providing enriching opportunities for students to increase engagement, providing evidence-based practices to improve attendance, and utilize systems and processes to decrease behavior issues. This action is provided on an LEA-wide basis to maximize impact in improving engagement data for all students. This action will create the opportunity to improve chronic absenteeism and suspension rates for low income students, English	Chronic Absenteeism (Metric 1.6) Suspension Rate (Metric 1.4) Safety Survey Data (Metric 1.2) Connectedness Survey Data (Metric (Metric 1.3)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Schools that provide students with support to meet these basic needs allow them to grow socially and emotionally and avoid problems ranging from emotional distress to drug use to violence—in addition to helping them achieve academically." Chronic Absenteeism and Suspension Rate for socioeconomically disadvantaged is higher than "all students" and higher than state average. 2023 CA Dashboard (Baseline Data): Socioeconomically Disadvantaged student group Chronic Absenteeism: 55% Red Performance Level Suspension Rate: 4.8% Yellow Performance Level **Scope:** LEA-wide	Learners, Homeless students and Foster Youth because the action is designed to address these student groups' identified needs based on educational partner feedback.	
1.3	**Action:** Family Engagement **Need:** Research has shown that strong family-school partnerships lead to improved student outcomes. Educational partner engagement sessions with families and survey data demonstrates a need for continued family engagement opportunities. Family Engagement also plays an important roll in improving Chronic Absenteeism rate.	This action addresses the need by providing a communication platform to communicate with families, provide events, and support families as needed. This action is provided on an LEA-wide basis in order to maximize impact in improving family engagement data throughout the district. This action will create the opportunity to improve family engagement for low income, English Learners and Foster Youth families because the action is designed to address these families identified needs.	Family Engagement Local Indicator (Metric 1.12) Parent Participation-Unduplicated (Metric 1.14) Chronic Absenteeism (Metric 1.6) Attendance Rate (Metric 1.7)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
2.2	**Action:** College and Career Readiness **Need:** College and Career preparation is important for all our graduates and for our entire community. On the 2023 CA Dashboard 53% of all students were considered "prepared", and 46% of socioeconomically disadvantage students were considered "prepared". Although this is above the state levels, there is still a 7% difference between all students and socioeconomically disadvantage students. **Scope:** LEA-wide	This action supports student success by offering college and career guidance, opportunities to earn college credit, hands-on career pathway options, and a Freshman Seminar class that helps students build the skills they need to succeed in high school and plan for the future. This action is provided on a schoolwide basis to maximize impact in improving college and career data for all secondary students. This action will create the opportunity to improve college and career indicator data for low-income students, English Learners, Homeless students and Foster Youth because the action is designed to address these student groups' identified needs through evidence-based practices (advising, freshman seminar, dual enrollment, CTE).	College and Career Readiness Indicator (Metric 2.11) A-G Completion (Metric 2.12) CTE Pathway Completion (Metric 2.13) Graduation Rate (Metric 2.17)
3.1	**Action:** Academic Support **Need:** Our low-income students are scoring lower than "all students" for ELA and Math. 2023 CA Dashboard baseline data for low-income students: ELA: 44 below and Math: 79 Below (compared to ELA: 28 below and Math: 63 Below for all students). Educational partner engagement has indicated that targeted, small group support is effective in meeting the needs of our students. **Scope:**	This action addresses this need by providing additional academic support to students who are struggling through evidence-based practices (Response to Intervention, 1:1 and small group instruction, small school house This action is provided on an LEA-wide basis to maximize impact in improving CA Dashboard Academic Indicators for all students. This action will create the opportunity to improve CA dashboard data for low-income students, English Learners, Homeless students and Foster Youth because the action is designed to address these student groups' identified needs.	Red Performance Level (Metric 3.1) Student Group-Red Areas (Metric 3.2) Socioeconomically Disadvantaged CA Dashboard Data (Metric 3.3) English Learner Progress Indicator (Metric 3.5) Long Term English Learner (Metric 3.6)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.2	**Action:** Behavioral, Mental Health and Wellness Support **Need:** According to the California Department of Education (CDE), "A growing body of research shows that school climate strongly influences students' motivation to learn and improve academic achievement. When school members feel safe, valued, cared for, respected, and engaged, learning increases. Schools that provide students with support to meet these basic needs allow them to grow socially and emotionally and avoid problems ranging from emotional distress to drug use to violence—in addition to helping them achieve academically." Chronic Absenteeism and Suspension Rate for socioeconomically disadvantaged is higher than "all students" and higher than state average. 2023 CA Dashboard (Baseline Data): Socioeconomically Disadvantaged student group Chronic Absenteeism: 55% Red Performance Level Suspension Rate: 4.8% Yellow Performance Level ELA: 44 below standard Math: 79 below standard **Scope:**	This action addresses the identified need by implementing evidence-based, multi-tiered supports, including social work services, administrative leadership for behavior improvement practices, and counseling services to address students' social, emotional, and behavioral needs. This action is provided on an LEA-wide basis to maximize impact in improving engagement data for all students. This action will create the opportunity to improve academic, chronic absenteeism and suspension rates for low income students, English Learners, Homeless students and Foster Youth because the action is designed to address these student groups' identified needs based on evidence-based practices.	Red Performance Level (Metric 3.1) Student Group-Red Areas (Metric 3.2) Socioeconomically Disadvantaged CA Dashboard Data (Metric 3.3)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

N/A

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The projected additional concentration grant add-on determined by the Local Control Funding Formula (LCFF) Calculator is $64,002. The projected Unduplicated Pupil Count (UPC) for 2026-27 is 65.18%, exceeding the 55%, high concentration threshold. The calculated concentration addon will support targeted, one-on-one academic intervention.

MUSD is a community funded district, meaning that a majority of our revenue is generated through property taxes, assessed on properties within our district boundaries, and not from student enrollment or Average Daily Attendance (ADA). We receive only "basic aid" funding from the state, which has not changed since the 2013-14 school year. Any change to our funding is due to changes in property tax receipts, and not to additional funding from the state.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:12.0	1:18.8
Staff-to-student ratio of certificated staff providing direct services to students	1:12.0	1:12.3

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	$5,815,933	887,737	15.264%	0.000%	15.264%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$1,316,228.00	$123,264.00	$506,856.00	$267,150.00	$2,213,498.00	$2,213,498.00	$0.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Safety, Connectedness, and Engagement	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing	$317,873.00	$0.00	$317,873.00	$0.00	$0.00	$0.00	$317,873.00	
1	1.2	Physical Environment	All	No			All Schools	Ongoing	$149,089.00	$0.00	$0.00	$0.00	$149,089.00	$0.00	$149,089.00	
1	1.3	Family Engagement	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income		Ongoing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
1	1.4	Community Engagement	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2	2.1	Implementation of the Standards	All	No			All Schools	Ongoing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2	2.2	College and Career Readiness	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High SchoolMendocino High School	Ongoing	$422,980.00	$0.00	$294,441.00	$123,264.00	$0.00	$5,275.00	$422,980.00	
3	3.1	Academic Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing	$695,004.00	$0.00	$536,743.00	$0.00	$0.00	$158,261.00	$695,004.00	
3	3.2	Behavioral, Mental Health and Wellness Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing	$270,785.00	$0.00	$167,171.00	$0.00	$0.00	$103,614.00	$270,785.00	
3	3.3	Special Education Services	Students with Disabilities	No			All Schools	Ongoing	$357,767.00	$0.00	$0.00	$0.00	$357,767.00	$0.00	$357,767.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$5,815,933	887,737	15.264%	0.000%	15.264%	$1,316,228.00	0.000%	22.631 %	**Total:**	$1,316,228.00
								LEA-wide Total:	$1,316,228.00
								Limited Total:	$0.00
								Schoolwide Total:	$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.1**	Safety, Connectedness, and Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$317,873.00	
1	**1.3**	Family Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income		$0.00	
2	**2.2**	College and Career Readiness	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High School	$294,441.00	
3	**3.1**	Academic Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$536,743.00	
3	**3.2**	Behavioral, Mental Health and Wellness Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$167,171.00	

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$1,776,541.00	$1,847,768.88

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Maintain a 0.50 FTE Social Worker	Yes	$48,152.00	$48,480.79
1	**1.2**	Maintain a 0.40 FTE RTI teacher at the K-8 School	Yes	$48,675.00	$47,102.27
2	**2.1**	Maintain a 0.5 FTE Social Worker	Yes	$48,152.00	$48,480.79
2	**2.2**	Maintain small community one-room schoolhouses	Yes	$213,946.00	$211,539.21
2	**2.3**	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	Yes	$73,013.00	$73,653.41
2	**2.4**	Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School	Yes	$294,871.00	$278,227.46
3	**3.1**	1.0 FTE K-8 Art Teacher. Maintain a 1.0 FTE K-8 Elective Teacher	Yes	$222,393.00	$272,228.15
3	**3.2**	Maintain a 0.6 FTE Guidance Counselor	No	$58,693.00	$55,335.48
3	**3.3**	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	Yes	$305,732.00	$320,449.35
3	**3.4**	Maintain a 0.2 FTE Freshman Seminar Teacher	No	$22,029.00	$22,111.71

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.5**	Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School	No	$329,127.00	$332,211.03
4	**4.1**	Maintain Counseling Services (0.50 FTE)	Yes	$64,074.00	$65,815.79
4	**4.2**	Maintain 0.40 FTE K-8 School Head Teacher	Yes	$47,684.00	$72,133.44

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$937,454	$977,282.00	$1,095,501.44	($118,219.44)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Maintain a 0.50 FTE Social Worker	Yes				
1	1.2	Maintain a 0.40 FTE RTI teacher at the K-8 School	Yes	$48,675.00	$49,102.27		
2	2.1	Maintain a 0.5 FTE Social Worker	Yes				
2	2.2	Maintain small community one-room schoolhouses	Yes	$162,143.00	$195,407.21		
2	2.3	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher	Yes	$73,013.00	$73,653.41		
2	2.4	Maintain Instructional and Integrative Aides at Mendocino High School, Mendocino K-8 School, Comptche School, and Albion School	Yes	$167,997.00	$164,093.14		
3	3.1	1.0 FTE K-8 Art Teacher. Maintain a 1.0 FTE K-8 Elective Teacher	Yes	$173,868.00	$223,276.78		
3	3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	Yes	$239,828.00	$252,019.40		
4	4.1	Maintain Counseling Services (0.50 FTE)	Yes	$64,074.00	$65,815.79		
4	4.2	Maintain 0.40 FTE K-8 School Head Teacher	Yes	$47,684.00	$72,133.44		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$5,763,314	$937,454	0%	16.266%	$1,095,501.44	0.000%	19.008%	$0.00	0.000%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statues of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
    - If the LEA has unexpended LREBG funds the LEA must provide the following:
        - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
        - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
            - An explanation of how the action is aligned with the allowable uses of funds identified in *EC* Section 32526(c)(2); and
            - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by *EC* Section 32526(d).
                - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the LREBG Program Information web page.
            - Actions may be grouped together for purposes of these explanations.
            - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
    - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32627(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement
An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: *EC* Section 52060(g) and *EC* Section 52066(g) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section 47606.5(d) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the CDE's LCAP webpage.

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see *Education Code* Section 52062;
    - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see *Education Code* Section 52068; and
- For charter schools, see *Education Code* Section 47606.5.

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
    - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The *LCFF State Priorities Summary* provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
    - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
    - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
    - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: *EC* Section 42238.024(b)(1) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
    - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
    - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
    - Indicate the school year to which the baseline data applies.
    - The baseline data must remain unchanged throughout the three-year LCAP.
        - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
        - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the "**Measuring and Reporting Results**" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26**. Leave blank until then.	Enter information in this box when completing the LCAP for **2026–27**. Leave blank until then.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26** and **2026–27**. Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. "Effective" means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as "Not Applicable."

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
    - Include a discussion of relevant challenges and successes experienced with the implementation process.
    - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
    - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
    - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
    - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
    - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
    - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
    - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
    - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496 in the Increased or Improved Services section of the LCAP.

***Actions for Foster Youth*:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
    - Professional development for teachers.
    - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
    - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
    - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
    - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to *EC* Section 32526(d). For information related to the required needs assessment please see the Program Information tab on the LREBG

Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32627(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in *EC* Section 32526(c)(2).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the "minimum proportionality percentage" or "MPP." The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
    - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

  The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

2026-27 Proposed Budget and Multi-Year Projection Summary
Submitted by: Meg Kailikole, Business Manager
Board Meeting June 4, 2026 – Public Hearing

What follows is a summary of the 2026-27 Proposed Budget and Multi-Year Projection.

2025-26 Estimated Actuals Update

The 2025-26 budget has been updated to determine the Estimated Actuals that provide the beginning balance for the 2026-27 budget. Budget adjustments made since 2nd Interim are detailed below.

Revenue Adjustments – Estimated Actuals

Revenue Sources	2nd Interim	Est Act	Variance	
LCFF Sources	8,793,395	8,981,062	187,667	2.13%
Federal Revenue	415,352	415,271	(81)	-0.02%
State Revenue	1,149,885	1,121,103	(28,782)	-2.50%
Local Revenue	815,242	861,571	46,329	5.68%
Transfers In	-	-	-	
	11,173,875	11,379,009	205,134	1.84%

- LCFF Sources: Total property taxes are projected to increase by 3.19%, or $224,879, driven by a 5.35% increase in Secured Tax. This compares to a 5-year average increase of 4.35%. Timber Tax is expected to be lower, but as we've seen, the final number can vary widely. The table below provides a multi-year tax projection.

UPDATED: 25/26 - P2 Certified April 15, 2026											Annual Increase		
		Secured		Timber Yld		Usecured	HOX	Prior Years	Other	Total Prop Tax	%	$	COLA
	2024-25	6,586,564	8.52%	227,339	29.09%	181,206	35,652	9,606	75	7,040,442	9.18%	592,249	1.07%
P2 Cert	2025-26	6,939,077	5.35%	120,000	-47%	165,000	34,470	6,715	60	7,265,322	3.19%	**224,879**	2.30%
Estimated	2026-27	7,112,554	2.50%	120,000	0%	165,000	34,470	5,000	-	7,437,024	2.36%	**171,702**	2.41%
Property	2027-28	7,290,368	2.50%	120,000	0%	165,000	34,470	5,000	-	7,614,838	2.39%	**177,814**	3.06%
Tax	2028-29	7,472,627	2.50%	120,000	0%	165,000	34,470	5,000	-	7,797,097	2.39%	**182,259**	3.06%
		8041		8022		8042	8021	8043	8029				
	10-year avg	**4.06%**		**191,383**		**156,659**	**39,542**	**5,737**		**4.07%**			
	5-year avg	**4.55%**		**182,925**		**160,187**	**37,102**	**7,347**		**4.35%**			

Expenditure Adjustments – Estimated Actuals

Expenditures	2nd Interim	Est Act	Variance	
Certificated Salaries	4,012,231	4,012,489	258	0.01%
Classified Salaries	1,987,307	1,980,007	(7,300)	-0.37%
Employee Benefits	2,819,328	2,800,414	(18,914)	-0.67%
Total Salaries/Benefits	8,818,866	8,792,910	(25,956)	-0.29%
S/B as % of total Expenditures	*76.8%*	*77.2%*		
Books & Supplies	542,190	531,850	(10,340)	-1.91%
Services/Operations	1,765,162	1,702,363	(62,799)	-3.56%
Capital Outlay	196,997	196,997	(0)	0.00%
Other Outgo	(6,000)	(6,000)	-	0.00%
Transfers Out	166,220	169,650	3,430	2.06%
Total Other Expenses	2,664,569	2,594,860	(69,709)	-2.62%
Total Expenditures	11,483,435	11,387,770	(95,665)	-0.83%

Total expenditures are lower by about 1%:

- Books & Supplies: reduction largely driven by lower transportation fuel and parts costs with the new fuel-efficient busses. That said, different supply and supporting service costs are presenting themselves with full implementation of the electric busses.

- Services/Operations: reduced for Educator Effectiveness – professional development dollars we are unable to use (-47.8k); PG&E reduced (-37.8k); transportation repairs (-14.2k). These reductions were offset by increases in Special Ed services (+37.3k).

A summarized comparison:

Summary	2nd Interim	Est Act	Variance	
Revenue	11,173,875	11,379,008	205,133	1.84%
Expenditure	11,483,435	11,387,770	(95,665)	-0.83%
Net Increase/(Decrease)	(309,560)	(8,762)	300,798	
Fund Balance				
Beginning Balance	2,984,522	2,984,522		
Ending Fund Balance	2,674,962	2,975,760		

2026-27 Budget Adoption

Revenue Projections – 2026-27 Budget

Revenue Sources	Est Act	2026-27 Adoption	Variance	
LCFF Sources	8,981,062	9,150,958	169,896	1.89%
Federal Revenue	415,271	387,505	(27,766)	-6.69%
State Revenue	1,121,103	1,027,834	(93,269)	-8.32%
Local Revenue	861,571	495,013	(366,558)	-42.55%
Transfers In	-	-	-	
	11,379,009	11,061,311	(317,698)	-2.79%

- LCFF Sources – Secured Property Tax continue to be projected at a 2.5% annual increase; Timber Tax is maintained at $120,000.
- Federal Revenue preliminary Title I, II, IV program awards are reduced.
- State Revenue reduced for one-time funding.
- Local Revenue reduced for one-time funding and insurance payouts.

Expenditure Projections – 2026-27 Budget

Expenditures	Est Act	2026-27 Adoption	Variance	
Certificated Salaries	4,012,489	4,401,878	389,389	9.70%
Classified Salaries	1,980,007	2,064,808	84,801	4.28%
Employee Benefits	2,800,414	3,111,419	311,005	11.11%
Total Salaries/Benefits	8,792,910	9,578,105	785,195	8.93%
S/B as % of total Expenditures	*77.2%*	*81.0%*		
Books & Supplies	531,850	424,568	(107,282)	-20.17%
Services/Operations	1,702,363	1,554,501	(147,862)	-8.69%
Capital Outlay	196,997	99,829	(97,167)	-49.32%
Other Outgo	(6,000)	(6,000)	-	0.00%
Transfers Out	169,650	177,715	8,065	4.75%
Total Other Expenses	2,594,860	2,250,613	(344,247)	-13.27%
Total Expenditures	11,387,770	11,828,719	440,949	3.87%

Total expenditures are higher by about 4%. Salaries and benefits are up in tandem with step/column movements, the 4.4% salary increase, updated workers' compensation rate, and an increase in STRS on-behalf. A reminder that this is a book entry only, which represents the value of the state's share of contributions on behalf of STRS members. The entry has a revenue and expense component so the net effect on our books is zero. Reductions in supplies and services are largely due to the removal of one-time items.

Multi-Year Projection (MYP)

The 2026-27 Budget Adoption Multi-Year Projection is below. Assumptions are:

- Taxes: Secured tax is increased each year by 2.5%, Timber Tax is estimated at $120k each year, all other taxes remain unchanged year-over-year. All taxes are updated at P1 certification due November 15 and P2 certification due April 15.
- Deferred Maintenance transfer out is held at $50,000.
- LCFF/EP are determined by the LCFF calculator.
- District of Choice is maintained at the current rate of $129,323.
- Federal and State revenue are adjusted to add/remove one-time funding sources, a 1% increase is assumed if an award estimate is not available.
- Local revenues are reduced for one-time sources. Revenues are added back as received throughout the year.
- Salaries and benefits are increased each year for step and column, associated statutory benefits and the HW cap. One-time items, such as retirement incentives, training crossover, short term or additional duty assignments are added and removed as needed.
- Books and supplies, services and operations, and capital outlay are adjusted for one-time items. Ongoing expenditures are maintained with a COLA added each year.

MYP Detail	Est Act 2025-26	Budget 2026-27	2027-28	2028-29
Revenues				
Taxes	7,265,322	7,437,084	7,614,838	7,797,097
Def'd Maint Trf	(50,000)	(50,000)	(50,000)	(50,000)
LCFF/EPA	1,636,417	1,634,551	1,632,007	1,629,829
District of Choice	129,323	129,323	129,323	129,323
Federal Revenue	415,271	387,505	391,380	395,294
State Revenue	1,121,103	1,027,834	988,985	995,353
Local Revenue	861,571	495,013	495,013	495,013
Transfers In	-	-	-	-
Total Revenues	**11,379,009**	**11,061,310**	**11,201,546**	**11,391,909**
Expenses				
Certificated Salaries	4,012,489	4,401,878	4,458,911	4,511,246
Classified Salaries	1,980,007	2,064,808	2,078,996	2,134,333
Employee Benefits	2,800,414	3,111,419	3,224,555	3,188,266
Books/Supplies	531,850	424,568	433,059	441,721
Services & Operations	1,702,363	1,554,501	1,554,257	1,585,343
Capital Outlay	196,997	99,829	-	-
Other Outgo	-	-	-	-
Other Outgo (Indirect)	(6,000)	(6,000)	(6,000)	(6,000)
Transfers Out	169,650	177,715	181,732	185,845
Total Expenses	**11,387,770**	**11,828,719**	**11,925,511**	**12,040,754**
Net Increase/(Decrease)	**(8,761)**	**(767,409)**	**(723,964)**	**(648,845)**
Beginning Balance	2,984,522	2,975,761	2,208,352	1,484,388
Ending Fund Balance	**2,975,761**	**2,208,352**	**1,484,388**	**835,543**

Beginning Balance	2,984,522	2,975,761	2,208,352	1,484,388
Ending Fund Balance	**2,975,761**	**2,208,352**	**1,484,388**	**835,543**
Components EFB				
Revolving	10,000	10,000	10,000	10,000
Required REU (4%)	455,511	473,149	477,020	481,630
Restricted	549,379	313,501	108,542	28,232
Other Local	46,265	46,265	46,265	46,265
Negotiation Reserve	-	-	165,240	168,545
Unappropriated	**1,914,606**	**1,365,438**	**677,321**	**100,870**

The budget documents that follow include:

- 2026-27 Budget Adoption Certification Form (pages 5-7)
- 2026-27 Budget Adoption Workers' Compensation Certification (page 8)
- 2026-27 Budget Adoption, Reserve Resolution, Substantiation of Excess Reserves (page 9)
- 2026-27 Budget Adoption SACS Report (pages 10-129)
- 2025-26 Estimated Actuals Cash Flow worksheet, Fund 01 (page 130)
- 2026-27 Budget Adoption Cash Flow worksheet, Fund 01 (page 131)
- 2026-27 Budget Adoption Multi-Year Projections, with assumptions (pages 132-134)
- 2026-27 Budget Adoption Property Tax Estimates (page 135)

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: Mendocino Unified School District Office, 44141 Little Lake Rd., Mendocino, CA 95460

Date: May 28, 2026

Public Hearing:

Place: Mendocino High School, 10700 Ford Street, Mendocino, CA 95460

Date: June 4, 2026

Time:

Adoption Date: June 9, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Contact person for additional information on the budget reports:

Name: Christina Delgado

Title: Business Manager

Telephone: (707) 937-5868

E-mail: cdelgado@mendocinousd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/09/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

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:

School Insurance Group Northern Alliance (SIGNAL I)

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

Signature (Original signature required)

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:

Christina Delgado
Name

Business Manager
Title

cdelgado@mendocinousd.org
Email

(707) 937-5868
Telephone

2026-27 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Mendocino Unified School District CDS #: 23-655581

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2026-27	2027-28	2028-29
Total General Fund Expenditures and other Uses		$ 11,828,719	$ 11,925,511	$ 12,040,753
Minimum Reserve requirement	4%	$ 473,149	$ 477,020	$ 481,630
General Fund Combined Ending Fund Balance		$ 2,208,352	$ 1,484,387	$ 835,542
Special Reserve Fund Ending Fund Balance		$ 970,737	$ 984,737	$ 998,737
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 10,000	$ 10,000	$ 10,000
Restricted		$ 313,501	$ 108,542	$ 28,232
Committed		$ -	$ -	$ -
Assigned		$ 46,265	$ 46,265	$ 46,265
Reserve for economic uncertainties		$ 473,149	$ 477,020	$ 481,630
Unassigned and Unappropriated		$ 2,336,174	$ 1,827,297	$ 1,268,152
Subtotal Assigned, Unassigned & Unappropriated		$ 2,855,588	$ 2,350,582	$ 1,796,047
Total Components of ending balance		$ 3,179,089	$ 2,469,124	$ 1,834,279
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$ 2,382,439	$ 1,873,562	$ 1,314,417

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The MUSD governing board is responsible for ensuring the fiscal solvency of the district, and therefore commits to maintaining a prudent level of financial resources to protect the interests of the students, staff and community it serves. The recommended minimum Reserve for Economic Uncertainty is equal to 4% of total expenditures and other uses, or just $473,149. To put this in perspective, this level of reserve is not sufficient to cover the cost of the district's monthly payroll liability. Holding reserves at just the 4% minimum level means that the district would not be able to cover unexpected or emergency costs should they arise, which could disrupt educational opportunities for MUSD students.

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,981,062.00	0.00	8,981,062.00	9,150,958.00	0.00	9,150,958.00	1.9%
2) Federal Revenue		8100-8299	0.00	415,271.19	415,271.19	0.00	387,505.00	387,505.00	-6.7%
3) Other State Revenue		8300-8599	94,600.00	1,026,503.16	1,121,103.16	97,200.00	930,633.69	1,027,833.69	-8.3%
4) Other Local Revenue		8600-8799	293,189.59	568,381.82	861,571.41	54,100.00	440,913.00	495,013.00	-42.5%
5) TOTAL, REVENUES			9,368,851.59	2,010,156.17	11,379,007.76	9,302,258.00	1,759,051.69	11,061,309.69	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,280,041.43	732,447.48	4,012,488.91	3,582,413.18	819,464.43	4,401,877.61	9.7%
2) Classified Salaries		2000-2999	1,161,924.35	818,082.69	1,980,007.04	1,170,034.82	894,773.36	2,064,808.18	4.3%
3) Employee Benefits		3000-3999	1,730,860.88	1,069,553.03	2,800,413.91	1,884,204.00	1,227,215.38	3,111,419.38	11.1%
4) Books and Supplies		4000-4999	331,624.13	200,226.12	531,850.25	301,393.00	123,175.00	424,568.00	-20.2%
5) Services and Other Operating Expenditures		5000-5999	933,131.18	769,231.35	1,702,362.53	987,024.00	567,476.81	1,554,500.81	-8.7%
6) Capital Outlay		6000-6999	135,109.29	61,887.55	196,996.84	0.00	99,829.47	99,829.47	-49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(37,687.20)	31,687.20	(6,000.00)	(46,946.72)	40,946.72	(6,000.00)	0.0%
9) TOTAL, EXPENDITURES			7,535,004.06	3,683,115.42	11,218,119.48	7,878,122.28	3,772,881.17	11,651,003.45	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,833,847.53	(1,672,959.25)	160,888.28	1,424,135.72	(2,013,829.48)	(589,693.76)	-466.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	144,409.20	25,241.23	169,650.43	149,323.41	28,391.67	177,715.08	4.8%
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	(1,539,616.63)	1,539,616.63	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,684,025.83)	1,514,375.40	(169,650.43)	(1,955,666.72)	1,777,951.64	(177,715.08)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,821.70	(158,583.85)	(8,762.15)	(531,531.00)	(235,877.84)	(767,408.84)	8,658.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%
2) Ending Balance, June 30 (E + F1e)			2,426,381.12	549,378.86	2,975,759.98	1,894,850.12	313,501.02	2,208,351.14	-25.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	549,378.86	549,378.86	0.00	313,501.02	313,501.02	-42.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	46,265.00	0.00	46,265.00	46,265.00	0.00	46,265.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	455,511.00	0.00	455,511.00	473,149.00	0.00	473,149.00	3.9%
Unassigned/Unappropriated Amount		9790	1,914,605.12	0.00	1,914,605.12	1,365,436.12	0.00	1,365,436.12	-28.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,482,014.82	(616,860.75)	3,865,154.07				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	1,475.61	1,475.61				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,492,014.82	(615,385.14)	3,876,629.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	393,254.97	9,562.73	402,817.70				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			393,254.97	9,562.73	402,817.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,098,759.85	(624,947.87)	3,473,811.98				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,685,354.00	0.00	1,685,354.00	1,685,354.00	0.00	1,685,354.00	0.0%
Education Protection Account State Aid - Current Year		8012	80,386.00	0.00	80,386.00	78,520.00	0.00	78,520.00	-2.3%
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	34,470.00	0.00	34,470.00	34,470.00	0.00	34,470.00	0.0%
Timber Yield Tax		8022	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Other Subventions/In-Lieu Taxes		8029	60.00	0.00	60.00	60.00	0.00	60.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,939,077.00	0.00	6,939,077.00	7,112,554.00	0.00	7,112,554.00	2.5%
Unsecured Roll Taxes		8042	165,000.00	0.00	165,000.00	165,000.00	0.00	165,000.00	0.0%
Prior Years' Taxes		8043	6,715.00	0.00	6,715.00	5,000.00	0.00	5,000.00	-25.5%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	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			9,031,062.00	0.00	9,031,062.00	9,200,958.00	0.00	9,200,958.00	1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(50,000.00)		(50,000.00)	(50,000.00)		(50,000.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,981,062.00	0.00	8,981,062.00	9,150,958.00	0.00	9,150,958.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	94,254.71	94,254.71	0.00	89,369.00	89,369.00	-5.2%
Special Education Discretionary Grants		8182	0.00	7,579.00	7,579.00	0.00	7,655.00	7,655.00	1.0%
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		247,357.48	247,357.48		236,845.00	236,845.00	-4.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,667.00	26,667.00		18,705.00	18,705.00	-29.9%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,404.00	15,404.00		18,269.00	18,269.00	18.6%
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	24,009.00	24,009.00	0.00	16,662.00	16,662.00	-30.6%
TOTAL, FEDERAL REVENUE			0.00	415,271.19	415,271.19	0.00	387,505.00	387,505.00	-6.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	18,400.00	0.00	18,400.00	21,000.00	0.00	21,000.00	14.1%
Lottery - Unrestricted and Instructional Materials		8560	76,200.00	32,472.00	108,672.00	76,200.00	32,472.00	108,672.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		260,986.86	260,986.86		276,057.63	276,057.63	5.8%
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		133,564.33	133,564.33		60,000.00	60,000.00	-55.1%
Arts and Music in Schools (Prop 28)	6770	8590		76,681.00	76,681.00		72,057.00	72,057.00	-6.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	522,798.97	522,798.97	0.00	490,047.06	490,047.06	-6.3%
TOTAL, OTHER STATE REVENUE			94,600.00	1,026,503.16	1,121,103.16	97,200.00	930,633.69	1,027,833.69	-8.3%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	91,350.00	91,350.00	0.00	95,640.00	95,640.00	4.7%
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	26,900.00	0.00	26,900.00	26,900.00	0.00	26,900.00	0.0%
Interest		8660	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(17,342.00)	(17,342.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	12,700.00	12,700.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,200.00	0.00	1,200.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	245,089.59	135,378.82	380,468.41	7,200.00	2,000.00	9,200.00	-97.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		346,295.00	346,295.00		343,273.00	343,273.00	-0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			293,189.59	568,381.82	861,571.41	54,100.00	440,913.00	495,013.00	-42.5%
TOTAL, REVENUES			9,368,851.59	2,010,156.17	11,379,007.76	9,302,258.00	1,759,051.69	11,061,309.69	-2.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,765,492.79	487,564.63	3,253,057.42	3,022,320.69	458,068.23	3,480,388.92	7.0%
Certificated Pupil Support Salaries		1200	141,747.84	171,321.77	313,069.61	167,325.66	284,598.61	451,924.27	44.4%
Certificated Supervisors' and Administrators' Salaries		1300	370,400.80	73,561.08	443,961.88	390,366.83	76,797.59	467,164.42	5.2%
Other Certificated Salaries		1900	2,400.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,280,041.43	732,447.48	4,012,488.91	3,582,413.18	819,464.43	4,401,877.61	9.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	123,339.67	404,006.54	527,346.21	141,084.58	422,857.56	563,942.14	6.9%
Classified Support Salaries		2200	233,344.84	413,367.31	646,712.15	218,034.45	471,915.80	689,950.25	6.7%
Classified Supervisors' and Administrators' Salaries		2300	382,239.65	0.00	382,239.65	332,196.92	0.00	332,196.92	-13.1%
Clerical, Technical and Office Salaries		2400	409,171.91	708.84	409,880.75	464,596.76	0.00	464,596.76	13.3%
Other Classified Salaries		2900	13,828.28	0.00	13,828.28	14,122.11	0.00	14,122.11	2.1%
TOTAL, CLASSIFIED SALARIES			1,161,924.35	818,082.69	1,980,007.04	1,170,034.82	894,773.36	2,064,808.18	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	589,177.93	481,246.31	1,070,424.24	670,005.11	527,125.82	1,197,130.93	11.8%
PERS		3201-3202	313,712.67	207,165.19	520,877.86	294,933.38	236,223.50	531,156.88	2.0%
OASDI/Medicare/Alternative		3301-3302	136,848.75	70,879.88	207,728.63	141,453.89	80,317.33	221,771.22	6.8%
Health and Welfare Benefits		3401-3402	520,224.78	259,172.14	779,396.92	585,367.72	317,136.96	902,504.68	15.8%
Unemployment Insurance		3501-3502	2,119.01	725.25	2,844.26	2,376.22	856.59	3,232.81	13.7%
Workers' Compensation		3601-3602	145,152.95	50,364.26	195,517.21	182,067.68	65,555.18	247,622.86	26.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	5,201.00	0.00	5,201.00	3,000.00	0.00	3,000.00	-42.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,423.79	0.00	18,423.79	5,000.00	0.00	5,000.00	-72.9%
TOTAL, EMPLOYEE BENEFITS			1,730,860.88	1,069,553.03	2,800,413.91	1,884,204.00	1,227,215.38	3,111,419.38	11.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	894.87	57,280.26	58,175.13	0.00	35,000.00	35,000.00	-39.8%
Books and Other Reference Materials		4200	0.00	927.30	927.30	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	257,196.97	116,702.82	373,899.79	248,745.00	88,175.00	336,920.00	-9.9%
Noncapitalized Equipment		4400	73,532.29	25,315.74	98,848.03	52,648.00	0.00	52,648.00	-46.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			331,624.13	200,226.12	531,850.25	301,393.00	123,175.00	424,568.00	-20.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	14,150.00	32,060.87	46,210.87	11,700.00	500.00	12,200.00	-73.6%
Dues and Memberships		5300	19,550.00	0.00	19,550.00	24,150.00	0.00	24,150.00	23.5%
Insurance		5400 - 5499	195,724.75	0.00	195,724.75	208,061.00	0.00	208,061.00	6.3%
Operations and Housekeeping Services		5500	450,080.00	3,000.00	453,080.00	451,545.00	3,000.00	454,545.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,880.00	19,450.80	38,330.80	26,046.00	22,700.00	48,746.00	27.2%
Transfers of Direct Costs		5710	(19,669.65)	19,669.65	0.00	2,483.19	(2,483.19)	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	225,466.08	673,130.03	898,596.11	231,848.81	541,840.00	773,688.81	-13.9%
Communications		5900	28,950.00	1,920.00	30,870.00	31,190.00	1,920.00	33,110.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			933,131.18	769,231.35	1,702,362.53	987,024.00	567,476.81	1,554,500.81	-8.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	22,000.00	42,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	60,125.44	0.00	60,125.44	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,983.85	39,887.55	94,871.40	0.00	99,829.47	99,829.47	5.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			135,109.29	61,887.55	196,996.84	0.00	99,829.47	99,829.47	-49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,687.20)	31,687.20	0.00	(40,946.72)	40,946.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	0.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(37,687.20)	31,687.20	(6,000.00)	(46,946.72)	40,946.72	(6,000.00)	0.0%
TOTAL, EXPENDITURES			7,535,004.06	3,683,115.42	11,218,119.48	7,878,122.28	3,772,881.17	11,651,003.45	3.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	40,228.49	25,241.23	65,469.72	55,121.07	28,391.67	83,512.74	27.6%
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	103,523.42	0.00	103,523.42	94,202.34	0.00	94,202.34	-9.0%
Other Authorized Interfund Transfers Out		7619	657.29	0.00	657.29	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			144,409.20	25,241.23	169,650.43	149,323.41	28,391.67	177,715.08	4.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,539,616.63)	1,539,616.63	0.00	(1,806,343.31)	1,806,343.31	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			(1,539,616.63)	1,539,616.63	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,684,025.83)	1,514,375.40	(169,650.43)	(1,955,666.72)	1,777,951.64	(177,715.08)	4.8%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,981,062.00	0.00	8,981,062.00	9,150,958.00	0.00	9,150,958.00	1.9%
2) Federal Revenue		8100-8299	0.00	415,271.19	415,271.19	0.00	387,505.00	387,505.00	-6.7%
3) Other State Revenue		8300-8599	94,600.00	1,026,503.16	1,121,103.16	97,200.00	930,633.69	1,027,833.69	-8.3%
4) Other Local Revenue		8600-8799	293,189.59	568,381.82	861,571.41	54,100.00	440,913.00	495,013.00	-42.5%
5) TOTAL, REVENUES			9,368,851.59	2,010,156.17	11,379,007.76	9,302,258.00	1,759,051.69	11,061,309.69	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,912,186.20	1,901,621.07	5,813,807.27	4,318,835.66	1,801,351.95	6,120,187.61	5.3%
2) Instruction - Related Services	2000-2999		936,574.30	118,509.79	1,055,084.09	1,002,545.28	121,962.00	1,124,507.28	6.6%
3) Pupil Services	3000-3999		748,283.38	493,902.50	1,242,185.88	707,869.37	469,364.76	1,177,234.13	-5.2%
4) Ancillary Services	4000-4999		229,082.56	258,320.00	487,402.56	207,000.95	285,000.00	492,000.95	0.9%
5) Community Services	5000-5999		0.00	1,361.78	1,361.78	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		997,589.73	31,687.20	1,029,276.93	1,058,296.29	40,946.72	1,099,243.01	6.8%
8) Plant Services	8000-8999		711,287.89	877,713.08	1,589,000.97	583,574.73	1,054,255.74	1,637,830.47	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,535,004.06	3,683,115.42	11,218,119.48	7,878,122.28	3,772,881.17	11,651,003.45	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,833,847.53	(1,672,959.25)	160,888.28	1,424,135.72	(2,013,829.48)	(589,693.76)	-466.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	144,409.20	25,241.23	169,650.43	149,323.41	28,391.67	177,715.08	4.8%
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	(1,539,616.63)	1,539,616.63	0.00	(1,806,343.31)	1,806,343.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,684,025.83)	1,514,375.40	(169,650.43)	(1,955,666.72)	1,777,951.64	(177,715.08)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,821.70	(158,583.85)	(8,762.15)	(531,531.00)	(235,877.84)	(767,408.84)	8,658.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%

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)			2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,559.42	707,962.71	2,984,522.13	2,426,381.12	549,378.86	2,975,759.98	-0.3%
2) Ending Balance, June 30 (E + F1e)			2,426,381.12	549,378.86	2,975,759.98	1,894,850.12	313,501.02	2,208,351.14	-25.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	549,378.86	549,378.86	0.00	313,501.02	313,501.02	-42.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	46,265.00	0.00	46,265.00	46,265.00	0.00	46,265.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	455,511.00	0.00	455,511.00	473,149.00	0.00	473,149.00	3.9%
Unassigned/Unappropriated Amount		9790	1,914,605.12	0.00	1,914,605.12	1,365,436.12	0.00	1,365,436.12	-28.7%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	79,503.08	48,930.71
6019	Student Support and Professional Development Discretionary Block Grant	80,288.56	50,288.56
6300	Lottery: Instructional Materials	58,718.11	56,190.11
6547	Special Education Early Intervention Preschool Grant	6,516.43	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,809.06	13,464.91
7029	Child Nutrition: Food Service Staff Training Funds	2,054.99	2,054.99
7339	Dual Enrollment Opportunities	149,283.55	0.00
7435	Learning Recovery Emergency Block Grant	142,050.47	115,373.07
7810	Other Restricted State	17,360.76	18,404.82
9010	Other Restricted Local	8,793.85	8,793.85
Total, Restricted Balance		549,378.86	313,501.02

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,562.00	36,900.00	-24.0%
5) TOTAL, REVENUES			48,562.00	36,900.00	-24.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,822.78	72,044.98	12.9%
3) Employee Benefits		3000-3999	24,840.82	29,652.76	19.4%
4) Books and Supplies		4000-4999	6,181.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,737.76	18,715.00	-5.2%
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			114,582.53	120,412.74	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,020.53)	(83,512.74)	26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,469.72	83,512.74	27.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,469.72	83,512.74	27.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(550.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,150.81	1,600.00	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,150.81	1,600.00	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,150.81	1,600.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			1,600.00	1,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,600.00	1,600.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,400.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,400.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,400.75		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	48,589.00	36,900.00	-24.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,562.00	36,900.00	-24.0%
TOTAL, REVENUES			48,562.00	36,900.00	-24.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	63,822.78	72,044.98	12.9%
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			63,822.78	72,044.98	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,555.79	19,020.14	14.9%
OASDI/Medicare/Alternative		3301-3302	4,882.49	5,511.52	12.9%
Health and Welfare Benefits		3401-3402	1,162.20	2,325.00	100.1%
Unemployment Insurance		3501-3502	31.91	36.02	12.9%
Workers' Compensation		3601-3602	2,208.43	2,760.08	25.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,840.82	29,652.76	19.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,181.17	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,181.17	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	680.00	0.00	-100.0%
Dues and Memberships		5300	242.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,680.00	14,050.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	500.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,055.76	2,245.00	-44.6%
Communications		5900	1,080.00	1,920.00	77.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,737.76	18,715.00	-5.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			114,582.53	120,412.74	5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	65,469.72	83,512.74	27.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,469.72	83,512.74	27.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,469.72	83,512.74	27.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,562.00	36,900.00	-24.0%
5) TOTAL, REVENUES			48,562.00	36,900.00	-24.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		96,266.77	101,697.74	5.6%
2) Instruction - Related Services	2000-2999		30.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,285.76	18,715.00	2.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			114,582.53	120,412.74	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,020.53)	(83,512.74)	26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,469.72	83,512.74	27.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,469.72	83,512.74	27.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(550.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,150.81	1,600.00	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,150.81	1,600.00	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,150.81	1,600.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			1,600.00	1,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,600.00	1,600.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	164,700.00	164,700.00	0.0%
3) Other State Revenue		8300-8599	98,706.99	106,800.00	8.2%
4) Other Local Revenue		8600-8799	5,255.00	5,000.00	-4.9%
5) TOTAL, REVENUES			268,661.99	276,500.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,413.56	131,723.92	-2.7%
3) Employee Benefits		3000-3999	76,360.46	86,339.98	13.1%
4) Books and Supplies		4000-4999	151,654.40	151,500.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	10,595.00	12,235.00	15.5%
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	6,000.00	6,000.00	0.0%
9) TOTAL, EXPENDITURES			380,023.42	387,798.90	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,361.43)	(111,298.90)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,523.42	94,202.34	-9.0%
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			103,523.42	94,202.34	-9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,838.01)	(17,096.56)	118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,934.57	17,096.56	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,934.57	17,096.56	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,934.57	17,096.56	-31.4%
2) Ending Balance, June 30 (E + F1e)			17,096.56	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,771.56	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	325.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(161,175.61)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	325.00		
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	35,850.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	16,771.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(108,229.01)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(108,229.01)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	164,700.00	164,700.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			164,700.00	164,700.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	98,706.99	106,800.00	8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			98,706.99	106,800.00	8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	255.00	0.00	-100.0%
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			5,255.00	5,000.00	-4.9%
TOTAL, REVENUES			268,661.99	276,500.00	2.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	135,413.56	76,619.90	-43.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	55,104.02	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			135,413.56	131,723.92	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,713.97	34,775.66	17.0%
OASDI/Medicare/Alternative		3301-3302	9,219.89	10,077.04	9.3%
Health and Welfare Benefits		3401-3402	33,172.18	36,375.00	9.7%
Unemployment Insurance		3501-3502	60.29	65.86	9.2%
Workers' Compensation		3601-3602	4,194.13	5,046.42	20.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,360.46	86,339.98	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,517.78	20,500.00	-0.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	131,136.62	131,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			151,654.40	151,500.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	1,000.00	900.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	1,000.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,495.00	10,235.00	20.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,595.00	12,235.00	15.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,000.00	6,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	6,000.00	0.0%
TOTAL, EXPENDITURES			380,023.42	387,798.90	2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	103,523.42	94,202.34	-9.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,523.42	94,202.34	-9.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,523.42	94,202.34	-9.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	164,700.00	164,700.00	0.0%
3) Other State Revenue		8300-8599	98,706.99	106,800.00	8.2%
4) Other Local Revenue		8600-8799	5,255.00	5,000.00	-4.9%
5) TOTAL, REVENUES			268,661.99	276,500.00	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		374,023.42	381,798.90	2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,000.00	6,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			380,023.42	387,798.90	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(111,361.43)	(111,298.90)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,523.42	94,202.34	-9.0%
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			103,523.42	94,202.34	-9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,838.01)	(17,096.56)	118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,934.57	17,096.56	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,934.57	17,096.56	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,934.57	17,096.56	-31.4%
2) Ending Balance, June 30 (E + F1e)			17,096.56	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,771.56	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	325.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	325.00	0.00
Total, Restricted Balance		325.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	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	334.18	0.00	-100.0%
5) TOTAL, REVENUES			50,334.18	50,000.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,967.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	153,563.25	0.00	-100.0%
6) Capital Outlay		6000-6999	2,516.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			171,047.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,712.97)	50,000.00	-141.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,712.97)	50,000.00	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,720.81	15,007.84	-88.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,720.81	15,007.84	-88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,720.81	15,007.84	-88.9%
2) Ending Balance, June 30 (E + F1e)			15,007.84	65,007.84	333.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	15,007.84	65,007.84	333.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,336.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			57,336.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			57,336.59		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,124.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(790.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334.18	0.00	-100.0%
TOTAL, REVENUES			50,334.18	50,000.00	-0.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,930.85	0.00	-100.0%
Noncapitalized Equipment		4400	13,036.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,967.56	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,655.55	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,907.70	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,563.25	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	2,516.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,516.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			171,047.15	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	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	334.18	0.00	-100.0%
5) TOTAL, REVENUES			50,334.18	50,000.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		171,047.15	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			171,047.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(120,712.97)	50,000.00	-141.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,712.97)	50,000.00	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,720.81	15,007.84	-88.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,720.81	15,007.84	-88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,720.81	15,007.84	-88.9%
2) Ending Balance, June 30 (E + F1e)			15,007.84	65,007.84	333.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,007.84	65,007.84	333.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	669,795.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			669,795.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	659,995.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			669,795.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.96	9.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.96	9.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.96	9.96	0.0%
2) Ending Balance, June 30 (E + F1e)			9.96	9.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9.96	9.96	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(9,866.28)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(9,866.28)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(9,866.28)		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	669,795.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			669,795.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			669,795.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,800.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,800.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	659,995.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			659,995.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			669,795.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	669,795.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			669,795.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		669,795.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			669,795.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.96	9.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.96	9.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.96	9.96	0.0%
2) Ending Balance, June 30 (E + F1e)			9.96	9.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9.96	9.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,499.00	16,000.00	88.3%
5) TOTAL, REVENUES			8,499.00	16,000.00	88.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,499.00	16,000.00	88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,499.00	16,000.00	88.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,237.98	954,736.98	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,237.98	954,736.98	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,237.98	954,736.98	0.9%
2) Ending Balance, June 30 (E + F1e)			954,736.98	970,736.98	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	954,736.98	970,736.98	1.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	957,401.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			957,401.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			957,401.93		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	16,000.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,501.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,499.00	16,000.00	88.3%
TOTAL, REVENUES			8,499.00	16,000.00	88.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,499.00	16,000.00	88.3%
5) TOTAL, REVENUES			8,499.00	16,000.00	88.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,499.00	16,000.00	88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,499.00	16,000.00	88.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,237.98	954,736.98	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,237.98	954,736.98	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,237.98	954,736.98	0.9%
2) Ending Balance, June 30 (E + F1e)			954,736.98	970,736.98	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	954,736.98	970,736.98	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.17	0.00	-100.0%
5) TOTAL, REVENUES			2,400.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,979.20	0.00	-100.0%
3) Employee Benefits		3000-3999	46,650.21	0.00	-100.0%
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	1,307,739.16	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,445,368.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,442,968.40)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,442,968.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,985.06	40,016.66	-97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,985.06	40,016.66	-97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,985.06	40,016.66	-97.3%
2) Ending Balance, June 30 (E + F1e)			40,016.66	40,016.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,016.66	40,016.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(89,196.66)		
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			(89,196.66)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(89,196.66)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,318.17	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,918.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.17	0.00	-100.0%
TOTAL, REVENUES			2,400.17	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	90,979.20	0.00	-100.0%
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			90,979.20	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,391.56	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,362.49	0.00	-100.0%
Health and Welfare Benefits		3401-3402	12,960.24	0.00	-100.0%
Unemployment Insurance		3501-3502	41.61	0.00	-100.0%
Workers' Compensation		3601-3602	2,894.31	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,650.21	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	924,440.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	383,298.96	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,307,739.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,445,368.57	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.17	0.00	-100.0%
5) TOTAL, REVENUES			2,400.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,445,368.57	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,445,368.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,442,968.40)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,442,968.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,985.06	40,016.66	-97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,985.06	40,016.66	-97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,985.06	40,016.66	-97.3%
2) Ending Balance, June 30 (E + F1e)			40,016.66	40,016.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,016.66	40,016.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	40,016.66	40,016.66
Total, Restricted Balance		40,016.66	40,016.66

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,842.00	35,000.00	-18.3%
5) TOTAL, REVENUES			42,842.00	35,000.00	-18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	257,492.83	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			257,492.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(214,650.83)	35,000.00	-116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,650.83)	35,000.00	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,219.65	156,568.82	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,219.65	156,568.82	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,219.65	156,568.82	-57.8%
2) Ending Balance, June 30 (E + F1e)			156,568.82	191,568.82	22.4%
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	156,568.82	191,568.82	22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	326,166.84		
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			326,166.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			326,166.84		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,158.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	40,000.00	30,000.00	-25.0%
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			42,842.00	35,000.00	-18.3%
TOTAL, REVENUES			42,842.00	35,000.00	-18.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	257,492.83	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			257,492.83	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			257,492.83	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,842.00	35,000.00	-18.3%
5) TOTAL, REVENUES			42,842.00	35,000.00	-18.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		257,492.83	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			257,492.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(214,650.83)	35,000.00	-116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,650.83)	35,000.00	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,219.65	156,568.82	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,219.65	156,568.82	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,219.65	156,568.82	-57.8%
2) Ending Balance, June 30 (E + F1e)			156,568.82	191,568.82	22.4%
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	156,568.82	191,568.82	22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	156,568.82	191,568.82
Total, Restricted Balance		156,568.82	191,568.82

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,693,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,693,672.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	98,587.01	New
3) Employee Benefits		3000-3999	0.00	50,356.42	New
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	395,232.65	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			395,232.65	148,943.43	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,298,439.35	(148,943.43)	-111.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,298,439.35	(148,943.43)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,298,439.35	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,298,439.35	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,298,439.35	New
2) Ending Balance, June 30 (E + F1e)			1,298,439.35	1,149,495.92	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,298,439.35	1,149,495.92	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,661,097.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,661,097.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,661,097.64		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	1,693,672.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,693,672.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,693,672.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	98,587.01	New
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	98,587.01	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	26,027.23	New
OASDI/Medicare/Alternative		3301-3302	0.00	7,541.99	New
Health and Welfare Benefits		3401-3402	0.00	12,961.00	New
Unemployment Insurance		3501-3502	0.00	49.29	New
Workers' Compensation		3601-3602	0.00	3,776.91	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	50,356.42	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	395,232.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			395,232.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			395,232.65	148,943.43	-62.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,693,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,693,672.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		395,232.65	148,943.43	-62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			395,232.65	148,943.43	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,298,439.35	(148,943.43)	-111.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,298,439.35	(148,943.43)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,298,439.35	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,298,439.35	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,298,439.35	New
2) Ending Balance, June 30 (E + F1e)			1,298,439.35	1,149,495.92	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,298,439.35	1,149,495.92	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,298,439.35	1,149,495.92
Total, Restricted Balance		1,298,439.35	1,149,495.92

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	854,670.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,845.00	0.00	-100.0%
5) TOTAL, REVENUES			870,515.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	856,403.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			856,403.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,111.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,111.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	924.58	15,035.63	1,526.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			924.58	15,035.63	1,526.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			924.58	15,035.63	1,526.2%
2) Ending Balance, June 30 (E + F1e)			15,035.63	15,035.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,833.14	14,833.14	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	202.49	202.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(70,644.47)		
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			(70,644.47)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(70,644.47)		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	854,670.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			854,670.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	15,849.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,845.00	0.00	-100.0%
TOTAL, REVENUES			870,515.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	856,403.95	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			856,403.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			856,403.95	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	854,670.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,845.00	0.00	-100.0%
5) TOTAL, REVENUES			870,515.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		856,403.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			856,403.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,111.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,111.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	924.58	15,035.63	1,526.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			924.58	15,035.63	1,526.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			924.58	15,035.63	1,526.2%
2) Ending Balance, June 30 (E + F1e)			15,035.63	15,035.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,833.14	14,833.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	202.49	202.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	14,833.14	14,833.14
Total, Restricted Balance		14,833.14	14,833.14

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	172.80	0.00	-100.0%
5) TOTAL, REVENUES			172.80	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	212.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	10,922.64	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,134.64	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,961.84)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	657.29	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			657.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,304.55)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,304.55	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,304.55	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,304.55	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	66,234.06		
e) Accumulated Depreciation - Buildings		9435	(66,234.06)		
f) Equipment		9440	259,967.12		
g) Accumulated Depreciation - Equipment		9445	(259,967.12)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			29.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			29.53		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,308.99)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,481.79	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			172.80	0.00	-100.0%
TOTAL, REVENUES			172.80	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			212.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	10,822.84	0.00	-100.0%
Communications		5900	99.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,922.64	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			11,134.64	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	657.29	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			657.29	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			657.29	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	172.80	0.00	-100.0%
5) TOTAL, REVENUES			172.80	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,134.64	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,134.64	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,961.84)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	657.29	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			657.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,304.55)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,304.55	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,304.55	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,304.55	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,058.00	104,300.00	1.2%
5) TOTAL, REVENUES			103,058.00	104,300.00	1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	116,000.00	107,000.00	-7.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			116,000.00	107,000.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,942.00)	(2,700.00)	-79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,942.00)	(2,700.00)	-79.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,766.07	191,824.07	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,766.07	191,824.07	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,766.07	191,824.07	-6.3%
2) Ending Net Position, June 30 (E + F1e)			191,824.07	189,124.07	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	191,824.07	189,124.07	-1.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133,785.05		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			133,785.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			133,785.05		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,300.00	3,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,242.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	101,000.00	101,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,058.00	104,300.00	1.2%
TOTAL, REVENUES			103,058.00	104,300.00	1.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	116,000.00	107,000.00	-7.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			116,000.00	107,000.00	-7.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			116,000.00	107,000.00	-7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,058.00	104,300.00	1.2%
5) TOTAL, REVENUES			103,058.00	104,300.00	1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		116,000.00	107,000.00	-7.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			116,000.00	107,000.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,942.00)	(2,700.00)	-79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,942.00)	(2,700.00)	-79.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,766.07	191,824.07	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,766.07	191,824.07	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,766.07	191,824.07	-6.3%
2) Ending Net Position, June 30 (E + F1e)			191,824.07	189,124.07	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	191,824.07	189,124.07	-1.4%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	334.60	334.60	358.74	316.78	316.78	348.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	42.88	42.88	42.88	42.88	42.88	42.88
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	377.48	377.48	401.62	359.66	359.66	390.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	377.48	377.48	401.62	359.66	359.66	390.97
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,150,958.00	1.91%	9,326,168.00	1.93%	9,506,249.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	97,200.00	1.00%	98,172.00	1.00%	99,154.00
4. Other Local Revenues	8600-8799	54,100.00	0.00%	54,100.00	0.00%	54,100.00
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	(1,806,343.31)	-4.10%	(1,732,334.00)	10.04%	(1,906,306.00)
6. Total (Sum lines A1 thru A5c)		7,495,914.69	3.34%	7,746,106.00	0.09%	7,753,197.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,582,413.18		3,588,364.18
b. Step & Column Adjustment				39,406.54		42,369.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,455.54)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,582,413.18	0.17%	3,588,364.18	1.18%	3,630,733.18
2. Classified Salaries						
a. Base Salaries				1,170,034.82		1,212,786.82
b. Step & Column Adjustment				42,752.00		31,880.00
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	1,170,034.82	3.65%	1,212,786.82	2.63%	1,244,666.82
3. Employee Benefits	3000-3999	1,884,204.00	6.29%	2,002,718.00	-2.38%	1,954,980.00
4. Books and Supplies	4000-4999	301,393.00	2.00%	307,421.00	2.00%	313,569.00
5. Services and Other Operating Expenditures	5000-5999	987,024.00	2.00%	1,006,764.00	2.00%	1,026,900.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(46,946.72)	-87.22%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	149,323.41	2.50%	153,056.00	2.50%	156,883.00
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)		8,027,445.69	2.96%	8,265,110.00	0.69%	8,321,732.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(531,531.00)		(519,004.00)		(568,535.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,426,381.12		1,894,850.12		1,375,846.12
2. Ending Fund Balance (Sum lines C and D1)		1,894,850.12		1,375,846.12		807,311.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	46,265.00		211,505.00		214,810.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	473,149.00		477,020.00		481,630.00
2. Unassigned/Unappropriated	9790	1,365,436.12		677,321.12		100,871.12
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,894,850.12		1,375,846.12		807,311.12
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	473,149.00		477,020.00		481,630.00
c. Unassigned/Unappropriated	9790	1,365,436.12		677,321.12		100,871.12
(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)		1,838,585.12		1,154,341.12		582,501.12

F. ASSUMPTIONS

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

B.1.d - Transfer of expense to 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	387,505.00	1.00%	391,380.00	1.00%	395,294.00
3. Other State Revenues	8300-8599	930,633.69	-4.28%	890,813.00	0.60%	896,199.00
4. Other Local Revenues	8600-8799	440,913.00	0.00%	440,913.00	0.00%	440,913.00
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	1,806,343.31	-4.10%	1,732,334.00	10.04%	1,906,306.00
6. Total (Sum lines A1 thru A5c)		3,565,395.00	-3.08%	3,455,440.00	5.30%	3,638,712.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				819,464.43		870,547.36
b. Step & Column Adjustment				9,014.04		9,966.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				42,068.89		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	819,464.43	6.23%	870,547.36	1.14%	880,513.36
2. Classified Salaries						
a. Base Salaries				894,773.36		866,208.68
b. Step & Column Adjustment				22,369.32		23,457.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,934.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	894,773.36	-3.19%	866,208.68	2.71%	889,665.68
3. Employee Benefits	3000-3999	1,227,215.38	-0.44%	1,221,837.00	0.94%	1,233,286.00
4. Books and Supplies	4000-4999	123,175.00	2.00%	125,639.00	2.00%	128,151.00
5. Services and Other Operating Expenditures	5000-5999	567,476.81	-3.52%	547,493.00	2.00%	558,443.00
6. Capital Outlay	6000-6999	99,829.47	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,946.72	-100.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,391.67	1.00%	28,676.00	1.00%	28,962.00
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)		3,801,272.84	-3.71%	3,660,401.04	1.60%	3,719,021.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(235,877.84)		(204,961.04)		(80,309.04)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		549,378.86		313,501.02		108,539.98
2. Ending Fund Balance (Sum lines C and D1)		313,501.02		108,539.98		28,230.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	313,501.02		108,539.98		28,230.94
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)		313,501.02		108,539.98		28,230.94
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B.1.d - Transfer of expense from UNR. plus transfer of expense from Class to Cert. B.2.d - Transfer of expense from Class to Cert, removal of one-time retirement incentives and retirement replacement costs.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,150,958.00	1.91%	9,326,168.00	1.93%	9,506,249.00
2. Federal Revenues	8100-8299	387,505.00	1.00%	391,380.00	1.00%	395,294.00
3. Other State Revenues	8300-8599	1,027,833.69	-3.78%	988,985.00	0.64%	995,353.00
4. Other Local Revenues	8600-8799	495,013.00	0.00%	495,013.00	0.00%	495,013.00
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)		11,061,309.69	1.27%	11,201,546.00	1.70%	11,391,909.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,401,877.61		4,458,911.54
b. Step & Column Adjustment				48,420.58		52,335.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,613.35		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,401,877.61	1.30%	4,458,911.54	1.17%	4,511,246.54
2. Classified Salaries						
a. Base Salaries				2,064,808.18		2,078,995.50
b. Step & Column Adjustment				65,121.32		55,337.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,934.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,064,808.18	0.69%	2,078,995.50	2.66%	2,134,332.50
3. Employee Benefits	3000-3999	3,111,419.38	3.64%	3,224,555.00	-1.13%	3,188,266.00
4. Books and Supplies	4000-4999	424,568.00	2.00%	433,060.00	2.00%	441,720.00
5. Services and Other Operating Expenditures	5000-5999	1,554,500.81	-0.02%	1,554,257.00	2.00%	1,585,343.00
6. Capital Outlay	6000-6999	99,829.47	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,715.08	2.26%	181,732.00	2.26%	185,845.00
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)		11,828,718.53	0.82%	11,925,511.04	0.97%	12,040,753.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(767,408.84)		(723,965.04)		(648,844.04)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,975,759.98		2,208,351.14		1,484,386.10
2. Ending Fund Balance (Sum lines C and D1)		2,208,351.14		1,484,386.10		835,542.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	313,501.02		108,539.98		28,230.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	46,265.00		211,505.00		214,810.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	473,149.00		477,020.00		481,630.00
2. Unassigned/Unappropriated	9790	1,365,436.12		677,321.12		100,871.12
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,208,351.14		1,484,386.10		835,542.06
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	473,149.00		477,020.00		481,630.00
c. Unassigned/Unappropriated	9790	1,365,436.12		677,321.12		100,871.12
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,838,585.12		1,154,341.12		582,501.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.54%		9.68%		4.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		359.66		353.09		344.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,828,718.53		11,925,511.04		12,040,753.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,828,718.53		11,925,511.04		12,040,753.04
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		473,148.74		477,020.44		481,630.12
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		473,148.74		477,020.44		481,630.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	360
District's ADA Standard Percentage Level:	**2.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	426	421		
Charter School				
Total ADA	**426**	**421**	**1.3%**	**Met**
Second Prior Year (2024-25)				
District Regular	402	361		
Charter School				
Total ADA	**402**	**361**	**10.3%**	**Not Met**
First Prior Year (2025-26)				
District Regular	395	402		
Charter School		0		
Total ADA	**395**	**402**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	391			
Charter School	0			
Total ADA	**391**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 360

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	446	436		
Charter School				
Total Enrollment	**446**	**436**	**2.2%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	428	428		
Charter School				
Total Enrollment	**428**	**428**	**0.0%**	**Met**
First Prior Year (2025-26)				
District Regular	418	407		
Charter School				
Total Enrollment	**418**	**407**	**2.6%**	**Not Met**
Budget Year (2026-27)				
District Regular	400			
Charter School				
Total Enrollment	**400**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

Projection method uses a 5-year cohort forecast. More families did not return than forecast.

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

Explanation: (required if NOT met)

We use a 5-year cohort forecasting model, taking into account historical enrollment trends. Our forecast is within a fractional range of the standard. At this time we will not be changing our method of enrollment projection.

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	396	436	
Charter School		0	
Total ADA/Enrollment	**396**	**436**	**90.8%**
Second Prior Year (2024-25)			
District Regular	351	428	
Charter School	0		
Total ADA/Enrollment	**351**	**428**	**82.1%**
First Prior Year (2025-26)			
District Regular	377	407	
Charter School			
Total ADA/Enrollment	**377**	**407**	**92.7%**
		Historical Average Ratio:	88.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**89.0%**

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	360	400		
Charter School	0			
Total ADA/Enrollment	**360**	**400**	**89.9%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	353	393		
Charter School				
Total ADA/Enrollment	**353**	**393**	**89.8%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	344	383		
Charter School				
Total ADA/Enrollment	**344**	**383**	**89.8%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

The 2024-25 data looks to be an outlier. Historically, our ADA to enrollment is in the 90% range. While the range we are looking at doesn't meet the "standard", it is within our 90% historical range.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	401.62	390.97	379.88	368.99
b.	Prior Year ADA (Funded)		401.62	390.97	379.88
c.	Difference (Step 1a minus Step 1b)		(10.65)	(11.09)	(10.89)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.65%)	(2.84%)	(2.87%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		401.62	390.97	379.88
b1.	COLA percentage		2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		11.53	12.90	11.74
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.22%	.46%	.22%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,265,322.00	7,437,084.00	7,614,838.00	7,797,097.00
Percent Change from Previous Year		**2.36%**	**2.39%**	**2.39%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**1.36% to 3.36%**	**1.39% to 3.39%**	**1.39% to 3.39%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,031,062.00	9,200,958.00	9,376,168.00	9,556,249.00
District's Projected Change in LCFF Revenue:		1.88%	1.90%	1.92%
Basic Aid Standard		**1.36% to 3.36%**	**1.39% to 3.39%**	**1.39% to 3.39%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	5,785,921.57	6,800,098.48	85.1%
Second Prior Year (2024-25)	5,764,928.69	6,977,239.94	82.6%
First Prior Year (2025-26)	6,172,826.66	7,535,004.06	81.9%
		Historical Average Ratio:	83.2%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.2% to 87.2%**	**79.2% to 87.2%**	**79.2% to 87.2%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	6,636,652.00	7,878,122.28	84.2%	Met
1st Subsequent Year (2027-28)	6,803,869.00	8,112,054.00	83.9%	Met
2nd Subsequent Year (2028-29)	6,830,380.00	8,164,849.00	83.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.22%	.46%	.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.78% to 10.22%**	**-9.54% to 10.46%**	**-9.78% to 10.22%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.78% to 5.22%	-4.54% to 5.46%	-4.78% to 5.22%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	415,271.19		
Budget Year (2026-27)	387,505.00	(6.69%)	Yes
1st Subsequent Year (2027-28)	391,380.00	1.00%	No
2nd Subsequent Year (2028-29)	395,294.00	1.00%	No

Explanation: (required if Yes) Our Title funding has been reduced by more than the standard.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	1,121,103.16		
Budget Year (2026-27)	1,027,833.69	(8.32%)	Yes
1st Subsequent Year (2027-28)	988,985.00	(3.78%)	No
2nd Subsequent Year (2028-29)	995,353.00	.64%	No

Explanation: (required if Yes) One-time funding received in 2025-26 has been reduced from the 2026-27 budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	861,571.41		
Budget Year (2026-27)	495,013.00	(42.55%)	Yes
1st Subsequent Year (2027-28)	495,013.00	0.00%	No
2nd Subsequent Year (2028-29)	495,013.00	0.00%	No

Explanation: (required if Yes) One-time funding received in 2025-26 has been reduced from the 2026-27 budget.

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

First Prior Year (2025-26)	531,850.25		
Budget Year (2026-27)	424,568.00	(20.17%)	Yes
1st Subsequent Year (2027-28)	433,060.00	2.00%	No
2nd Subsequent Year (2028-29)	441,720.00	2.00%	No

Explanation: (required if Yes)
One-time expenditures in 2025-26 have been removed from the 2026-27 budget.

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

First Prior Year (2025-26)	1,702,362.53		
Budget Year (2026-27)	1,554,500.81	(8.69%)	Yes
1st Subsequent Year (2027-28)	1,554,257.00	(.02%)	No
2nd Subsequent Year (2028-29)	1,585,343.00	2.00%	No

Explanation: (required if Yes)
One-time expenditures in 2025-26 have been removed from the 2026-27 budget.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	2,397,945.76		
Budget Year (2026-27)	1,910,351.69	(20.33%)	Not Met
1st Subsequent Year (2027-28)	1,875,378.00	(1.83%)	Met
2nd Subsequent Year (2028-29)	1,885,660.00	.55%	Met

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

First Prior Year (2025-26)	2,234,212.78		
Budget Year (2026-27)	1,979,068.81	(11.42%)	Not Met
1st Subsequent Year (2027-28)	1,987,317.00	.42%	Met
2nd Subsequent Year (2028-29)	2,027,063.00	2.00%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Our Title funding has been reduced by more than the standard.
Explanation: Other State Revenue (linked from 6B if NOT met)	One-time funding received in 2025-26 has been reduced from the 2026-27 budget.
Explanation: Other Local Revenue (linked from 6B if NOT met)	One-time funding received in 2025-26 has been reduced from the 2026-27 budget.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	One-time expenditures in 2025-26 have been removed from the 2026-27 budget.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	One-time expenditures in 2025-26 have been removed from the 2026-27 budget.

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)	11,452,379.53			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	11,452,379.53	343,571.39	477,787.91	Met

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

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	426,494.00	426,551.00	455,511.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,124,861.66	1,756,101.30	1,914,605.12
	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)	1,551,355.66	2,182,652.30	2,370,116.12
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,662,346.44	10,663,777.38	11,387,769.91
	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)	10,662,346.44	10,663,777.38	11,387,769.91
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.5%	20.5%	20.8%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.8%**	**6.8%**	**6.9%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	267,588.77	7,035,401.25	N/A	Met
Second Prior Year (2024-25)	605,116.08	7,183,542.92	N/A	Met
First Prior Year (2025-26)	149,821.70	7,679,413.26	N/A	Met
Budget Year (2026-27) (Information only)	(531,531.00)	8,027,445.69		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	360
District's Fund Balance Standard Percentage Level:	**1.3%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	1,189,798.94	1,403,854.57	N/A	Met
Second Prior Year (2024-25)	1,114,673.40	1,671,443.34	N/A	Met
First Prior Year (2025-26)	1,705,578.76	2,276,559.42	N/A	Met
Budget Year (2026-27) (Information only)	2,426,381.12			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	2,410,849.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	360	353	344
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,828,718.53	11,925,511.04	12,040,753.04
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)	11,828,718.53	11,925,511.04	12,040,753.04

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	473,148.74	477,020.44	481,630.12
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.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**473,148.74**	**477,020.44**	**481,630.12**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	473,149.00	477,020.00	481,630.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,365,436.12	677,321.12	100,871.12
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
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)	1,838,585.12	1,154,341.12	582,501.12
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.54%	9.68%	4.84%
	District's Reserve Standard (Section 10B, Line 7):	**473,148.74**	**477,020.44**	**481,630.12**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(1,539,616.63)			
Budget Year (2026-27)	(1,806,343.31)	266,726.68	17.3%	Not Met
1st Subsequent Year (2027-28)	(1,732,334.00)	(74,009.31)	(4.1%)	Met
2nd Subsequent Year (2028-29)	(1,906,306.00)	173,972.00	10.0%	Not Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	169,650.43			
Budget Year (2026-27)	177,715.08	8,064.65	4.8%	Met
1st Subsequent Year (2027-28)	181,732.00	4,016.92	2.3%	Met
2nd Subsequent Year (2028-29)	185,845.00	4,113.00	2.3%	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)

Contributions for UNR to RES help fund our Special Education and Facility Maintenance programs. Both of which continue see rising costs without an associated sustainable funding source.

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)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	27	Property Tax Assessments - Fund 51, OBJ 8xxx	Fund 51, OBJ 7438/739. Fund 51 is held and managed at the County of Mendocino.	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing		Fund 01 - General Fund	
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,577,950	2,691,350	2,807,950	2,927,750
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	30,000	30,000	30,000	30,000
Other Long-term Commitments (continued):				
Total Annual Payments:	2,607,950	2,721,350	2,837,950	2,957,750
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payments is funded by taxpayer property tax assessments.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

Qualified certificated employees receive OPEB to age 65. All retirees are subject to the limit on District-paid premiums effective in the first year of retirement. The cap is currently $5,200 per year for retiree coverage and $8,320 per year with a dependent. At age 65, full benefits stop, and a supplemental benefit is providec at $1,200 per year. No OPEB is provded for classified staff. District contribution to OPEB per employee is capped.

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

4.	OPEB Liabilities	
	a. Total OPEB liability	1,046,422.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,046,422.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,000.00	3,000.00	3,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	8.00	8.00	8.00

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

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

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

Yes

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:

District is self-insured for dental and vision benefits for qualified employees and retirees. Benefits are capped.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	168,000.00	168,000.00	168,000.00
b. Amount contributed (funded) for self-insurance programs	168,000.00	168,000.00	168,000.00

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	38.70	39.70	39.70	39.70

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 09, 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: Jun 02, 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:

4. Period covered by the agreement: Begin Date: Jul 01, 2026 End Date: Jun 30, 2027

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement	1,859,412		
% change in salary schedule from prior year	4.4%		
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			

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	34.00	35.00	35.00	35.00

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 09, 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: Jun 02, 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:

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)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement	105,125		
% change in salary schedule from prior year	4.4%		
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			

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	8.00	9.00	9.00	9.00

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:

	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	No	No
Total cost of salary settlement	52,070		
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.4%		

Negotiations Not Settled

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 09, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	New Business Manager to work with retiring Business Manager from April through September 2026.

End of School District Budget Criteria and Standards Review

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

Mendocino Unified **Mendocino 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: Cashflow Worksheet is provided.

SACS Web System - SACS V15
5/27/2026 2:00:24 PM 23-65581-0000000

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

Mendocino Unified **Mendocino County**

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

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

IMPORT CHECKS

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
17-9010-0-0000-0000-8662	17	9010	($5,501.00)
Explanation: 9010 used to capture end of year required FMV entry			
17-9010-0-0000-0000-9791	17	9010	$5,501.00
Explanation: 9010 used to capture end of year required FMV entry			

GENERAL LEDGER CHECKS

NET-INV-CAP-ASSETS - (**Warning**) - Because capital asset amounts were imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
63-0000-0-0000-0000-9430	0000	$66,234.06
63-0000-0-0000-0000-9435	0000	($66,234.06)
63-0000-0-0000-0000-9440	0000	$259,967.12
63-0000-0-0000-0000-9445	0000	($259,967.12)
Explanation: In the past this entry was made in the CEFB. There is no option for Fund 63 in CEFB. Therefore, no entry is made.		

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6266	8590	($43,000.00)
Explanation: Potential return of revenue unable to spend			
13	7033	8520	($8,093.01)
Explanation: Return of revenue to state not able to spend			
63	0000	8660	($1,308.99)
Explanation: Negative interest			

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6266	($43,000.00)
Explanation: Posted negative revenue for potential return of revenue unable to spend		
12	9010	($27.00)
Explanation: Error due to end of year required FMV entry		
13	7033	($8,093.01)
Explanation: Return of revenue to state unable to spend		
14	9010	($790.00)
Explanation: Error due to end of year required FMV entry		
17	9010	($5,501.00)
Explanation: Error due to end of year required FMV entry		
67	9010	($1,242.00)
Explanation: Error due to end of year required FMV entry		

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**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$39,211,304.00	
DEBT.BTYPE.PENSION.LIAB.9663	$1,114,437.00	
DEBT.GOV.PENSION.LIAB.9663	$9,196,427.00	
DEBT.GOV.OPEB.9664	$960,660.00	
DEBT.GOV.COMP.ABS.9665	$66,391.94	
DEBT.BTYPE.CAP.LEASES.9667	$38,543.00	

MENDOCINO UNIFIED SCHOOL DISTRICT

2025-26 ESTIMATED ACTUALS CASH FLOW WORKSHEET -- GENERAL FUND 01

June 2026

	12	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	June	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash		2,969,085	2,657,284	2,359,394	2,063,408	1,830,857	916,734	4,444,584	3,740,950	2,964,655	2,560,793	4,560,211	3,865,154	
LCFF		249,458	249,458	269,299	249,458	(50,000)	4,022,652	117,078	117,380	138,304	2,853,466	0	873,431	(108,922)
Federal Revenues		0	0	39,976	22,220	(8,768)	118,146	2,334	(5,005)	86,499	0	0	87,695	72,174
State Revenues		67,205	67,205	92,181	166,839	30,482	0	58,333	63,283	141,950	62,254	(23,906)	410,674	(15,398)
Local Revenues		(16,981)	89,570	76,208	106,518	53,623	178,164	63,879	19,068	93,450	82,936	2,650	156,297	(43,810)
Sources		0	0	0	0	0	0	0	0	0	0	0	0	
Receivables & Due From Other Funds		242,735	49,144	95,423	28,428	27,845	19,918	747	5,005	0	3,110	0	0	1,476
Cash Not In Treasury		17,342	0	0	0	0	0	0	0	0	0	0	0	
9650-9652 Deferred Revenue		0	0	0	(23,377)	0	0	0	0	0	0	0	0	0
1000		36,368	319,034	336,266	336,931	339,568	348,719	339,543	342,377	354,288	353,067	352,631	553,697	0
2000		65,018	146,856	167,645	168,730	183,826	174,626	170,745	172,264	176,219	172,949	179,034	202,096	0
3000		45,937	197,958	207,605	211,873	215,253	216,515	214,689	215,069	216,322	217,680	219,411	622,102	0
4000		24,158	25,707	97,543	50,693	30,928	23,866	30,808	19,531	18,272	41,949	22,846	145,547	0
5000		245,896	54,927	99,699	88,538	74,270	129,400	137,438	167,904	108,719	92,926	92,400	410,246	0
6000		48,000	42,000	0	0	12,120	0	0	67,000	0	131,000	0	(103,124)	0
7000		0	0	0	0	0	0	0	0	0	0	0	(6,000)	0
TF in		0	0	0	0	0	0	0	0	0	0	0	0	0
Uses - COVID by 12/31/2020! *		0	0	0	0	0	0	0	0	0	0	0	0	
TF out		0	0	0	0	62,000	0	0	657	0	1,365	0	105,628	0
Payables & Due To Other Funds		(419,499)	33,216	39,685	74,126	(49,339)	82,095	(52,781)	8,776	9,754	8,588	192,520	0	0
TRANs Note Payable		0	0	0	0	0	0	0	0	0	0	0	0	
Est. Deferred Revenues		0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expense		13,315	0	0	0	0	0	0	0	0	0	0	0	
Cash Balance		**2,657,284**	**2,359,394**	**2,063,408**	**1,830,857**	**916,734**	**4,444,584**	**3,740,950**	**2,964,655**	**2,560,793**	**4,560,211**	**3,865,154**	**3,463,058**	**(94,481)**

*** Review "USES -" if projected months are negative!** **Projected amount is based on budget remaining, any amount over budget will show as a negative projected amount.**

Total Accruals (including deferred appropriations if any):	(94,481)
Final Projected Cash Balance General/Charter Fund with Accruals	$3,368,578

Mendocino Unified School District - 2026-27 Cashflow Worksheet

2026-27 Budget Adoption - Funds 01

	12	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	June	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash		3,463,058	3,266,524	2,590,045	2,078,029	1,473,009	750,034	3,926,585	3,053,211	2,432,850	1,686,371	3,701,759	2,882,460	
LCFF Group		252,803	252,803	272,433	252,803	0	4,070,944	119,952	161,034	134,234	2,847,381	114,604	671,966	0
Federal Revenues		0	1,788	13,805	7,049	1,847	16,520	15,002	0	13,946	21,736	0	271,359	24,453
State Revenues		0	0	114,204	57,102	216,987	0	0	91,363	62,812	85,653	0	256,958	142,755
Local Revenues		22,961	3,560	3,495	16,262	10,018	33,010	16,841	18,226	13,680	31,146	9,565	307,578	8,671
Sources		0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF Pr Yr Deferrals		(27,299)	(22,385)	(22,385)	(22,385)	(14,468)	0	0	0	0	0	0	0	0
Receivables & Due From Other Funds		0	0	0	0	0	0	0	0	0	0	0	0	0
9650-9652 Deferred Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
1000		39,956	362,612	364,014	381,089	378,909	381,138	378,776	368,790	401,705	383,404	382,689	578,795	0
2000		89,433	138,451	193,997	186,487	188,592	176,201	171,630	169,931	177,402	176,863	171,206	224,616	0
3000		61,615	231,621	242,221	244,530	244,741	235,363	239,682	237,263	241,064	236,528	235,000	661,790	0
4000		47,086	38,521	18,454	22,256	26,841	32,441	38,187	24,671	32,390	37,271	33,161	73,290	0
5000		172,400	141,041	67,565	81,488	98,275	118,780	139,816	90,330	118,590	136,462	121,413	268,341	0
6000		34,509	0	7,317	0	0	0	57,077	0	0	0	0	926	0
7000 (less TFs out)		0	0	0	0	0	0	0	0	0	0	0	(6,000)	0
TF in		0	0	0	0	0	0	0	0	0	0	0	0	0
Uses - COVID by 12/31/2020!		0	0	0	0	0	0	0	0	0	0	0	0	
TFs out 7610-7699		0	0	0	0	0	0	0	0	0	0	0	177,715	0
Payables		0	0	0	0	0	0	0	0	0	0	0	0	0
TRANs Note Payable		0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Expense														
Prepaid Expense														
Cash Balance		**3,266,524**	**2,590,045**	**2,078,029**	**1,473,009**	**750,034**	**3,926,585**	**3,053,211**	**2,432,850**	**1,686,371**	**3,701,759**	**2,882,460**	**2,410,849**	**175,878**

Total Projected Receivables (including deferred appropriations if any): 175,878

Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **$2,410,849**

2026-27 Budget Adoption - Multi-Year Projection

2026-27 Adopted Budget OB27-02

COMBINED

Revenues	2025-26 Estimated Actuals	2026-27 Budget Adoption	*2025-26 Estimated Actuals to 2026-27 Budget Adoption*	2027-28 Projected Budget	*Year Over Variance*	2027-28 Assumptions	2028-29 Projected Budget	*Year Over Variance*	2028-29 Assumptions
Taxes	7,265,322	7,437,084	*Secured tax at +2.5%. Timber Tax at $120k.*	7,614,838	*177,754*	Secured tax at +2.5%; flat all else	7,797,097	*182,259*	Secured tax at +2.5%; flat all else
Def'd Maint Trf	(50,000)	(50,000)		(50,000)	-		(50,000)	-	
LCFF/EPA	1,636,417	1,634,551	*Per LCFF Calculator*	1,632,007	*(2,544)*	Adj projected enrollment	1,629,829	*(2,178)*	Adj projected enrollment
District of Choice	129,323	129,323		129,323	-		129,323		
Federal Revenue	415,271	387,505	*Reduced 1x revenue/carryovers.*	391,380	*3,875*	Reduce c/o, +1%	395,294	*3,914*	+1%
State Revenue	1,121,103	1,027,834	*Reduced 1x revenue/carryovers.*	988,985	*(38,848)*	+1%	995,353	*6,367*	+1%
Local Revenue	861,571	495,013	*Reduced SPED Allocation, donations as received.*	495,013	-		495,013	-	
Contribution from UNR	-	-		-	-		-	-	
Transfers In	-	-	*Reduce trf from MCN*	-	-		-	-	
Total Revenues	**11,379,008**	**11,061,310**		**11,201,547**	***140,237***		**11,391,909**	***190,362***	
Expenses									
Certificated Salaries	4,012,489	4,401,878	*All postions step/col as appropriate; assumes 5% negotiated increase; benefits per statutory rates and HW cap.*	4,458,911	*57,033*	Step/Col	4,511,246	*52,335*	Reduce Retirement, +Step/Col
Classified Salaries	1,980,007	2,064,808		2,078,996	*14,188*	-retire incentive & x-training, +Step/Col	2,134,333	*55,337*	Step/Col
Employee Benefits	2,800,414	3,111,419		3,224,555	*113,136*		3,188,266	*(36,289)*	
Books/Supplies	531,850	424,568	*Reduced 1x items and services.*	433,059	*8,491*	+2%	441,721	*8,661*	+2%
Services & Operations	1,702,363	1,554,501	*Increased Insurance, Utilities.*	1,554,257	*(243)*	Less one-time, +2%	1,585,343	*31,085*	+2%
Capital Outlay	196,997	99,829	*Reduce 1x*	-	*(99,829)*		-	-	
Other Outgo	-	-		-	-		-	-	
Other Outgo (Indirect)	(6,000)	(6,000)		(6,000)	-		(6,000)	-	
Transfers Out	169,650	177,715		181,732	*4,017*		185,845	*4,113*	
Total Expenses	**11,387,770**	**11,828,719**		**11,925,511**	***96,792***		**12,040,753**	***115,243***	
Excess/(Deficit)	**(8,762)**	**(767,409)**		**(723,964)**			**(648,845)**		
Beginning Fund Balance	2,984,522	2,975,760		2,208,351			1,484,387		
Adjustments	-	-		-			-		
Ending Fund Balance	2,975,760	2,208,351		1,484,387			835,542		
Revolving Cash	10,000	10,000		10,000			10,000		
REU (4% Total Exp)	455,511	473,149		477,020			481,630		
Restricted	549,379	313,501		108,542			28,232		
Local Site Accounts	46,265	46,265		46,265			46,265		
Negotiation Reserve 2%	-	-		165,240			168,545		
Unappropriated	1,914,605	1,365,436		677,320			100,870		
Fund 17 Uses									
Fund 17 Balance	**954,737**	**970,737**	**-**	**984,737**		**-**	**998,737**		

2026-27 Budget Adoption - Multi-Year Projection

2026-27 Adopted Budget OB27-02

UNRESTRICTED

	2025-26 Estimated Actuals	2026-27 Budget Adoption	*2025-26 Estimated Actuals to 2026-27 Budget Adoption*	2027-28 Projected Budget	*Year Over Variance*	2027-28 Assumptions	2028-29 Projected Budget	*Year Over Variance*	2028-29 Assumptions
Revenues									
Taxes	7,265,322	7,437,084	*Secured tax at +2.5%. Timber Tax at $120k.*	7,614,838	*177,754*	*Secured tax at +2.5%; flat all else*	7,797,097	*182,259*	*Secured tax at +2.5%; flat all else*
Def'd Maint Trf	(50,000)	(50,000)		(50,000)	-		(50,000)	-	
LCFF/EPA	1,636,417	1,634,551	*Per LCFF Calculator*	1,632,007	*(2,544)*	*Adj projected enrollment*	1,629,829	*(2,178)*	*Adj projected enrollment*
District of Choice	129,323	129,323		129,323	-		129,323		
Federal Revenue	-	-		-	-		-	-	
State Revenue	94,600	97,200	*Lottery, Mandate Block Grant Reimb*	98,172	*972*	*+1%*	99,154	*982*	*+1%*
Local Revenue	293,190	54,100		54,100	-		54,100	-	
Contribution from UNR	(1,539,617)	(1,806,343)		(1,732,334)	*74,009*		(1,906,306)	*(173,972)*	
Transfers In	-	-		-	-		-	-	
Total Revenues	**7,829,235**	**7,495,915**		**7,746,106**	***250,191***		**7,753,197**	***7,091***	
	9,368,852	***9,302,258***		***9,478,440***			***9,659,503***		
Expenses									
Certificated Salaries	3,280,041	3,582,413	*All postions step/col as appropriate; adds 4.4% negotiated increase; benefits per statutory rates and HW cap.*	3,588,364	*5,951*	*Step/Col*	3,630,733	*42,369*	*Step/Col*
Classified Salaries	1,161,924	1,170,035		1,212,787	*42,752*	*Step/Col*	1,244,667	*31,880*	*Step/Col*
Employee Benefits	1,730,861	1,884,204		2,002,718	*118,514*		1,954,980	*(47,738)*	
Books/Supplies	331,624	301,393	*Reduced 1x items.*	307,421	*6,028*	*+2%*	313,569	*6,148*	*+2%*
Services & Operations	933,131	987,024	*Redcued 1x training. Increase Insurance, Utilities.*	1,006,764	*19,740*	*+2%*	1,026,900	*20,135*	*+2%*
Capital Outlay	135,109	-		-	-		-	-	
Other Outgo	-	-		-	-		-	-	
Other Outgo (Indirect)	(37,687)	(46,947)		(6,000)	*40,947*		(6,000)	-	
Transfers Out	144,409	149,323		153,056	*3,733*		156,883	*3,826*	
Total Expenses	**7,679,413**	**8,027,446**		**8,265,111**	***237,665***		**8,321,732**	***56,621***	
Excess/(Deficit)	**149,822**	**(531,531)**		**(519,005)**			**(568,535)**		
Beginning Fund Balance	2,276,559	2,426,381		1,894,850			1,375,845		
Adjustments	-	-		-			-		
Ending Fund Balance	2,426,381	1,894,850		1,375,845			807,310		
Revolving Cash	10,000	10,000		10,000			10,000		
REU (4% Total Exp)	455,511	473,149		477,020			481,630		
Restricted									
Other - Local Site Accounts	46,265	46,265		46,265			46,265		
Other - Negotiation Reserve 2%				165,240			168,545		
Unappropriated	1,914,605	1,365,436		677,320			100,870		
Fund 17 Balance est EFB	**954,737**	**970,737**		**984,737**			**998,737**		

2026-27 Budget Adoption - Multi-Year Projection

2026-27 Adopted Budget OB27-02

RESTRICTED

	2025-26 Estimated Actuals	2026-27 Budget Adoption	*2025-26 Estimated Actuals to 2026-27 Budget Adoption*	2027-28 Projected Budget	*Year Over Variance*	2027-28 Assumptions	2028-29 Projected Budget	*Year Over Variance*	2028-29 Assumptions
Revenues									
Taxes	-	-		-	-		-	-	
Def'd Maint Trf	-	-		-	-		-	-	
LCFF/EPA	-	-		-	-		-	-	
District of Choice	-	-		-	-		-		
Federal Revenue	415,271	387,505	*Reduced Fed'l award amounts*	391,380	*3,875*	*+1%*	395,294	*3,914*	*+1%*
State Revenue	1,026,503	930,634	*Reduce Discretionary BG, 50% CTEIG, Add LRBG*	890,813	*(39,820)*	*Reduce 1x LRBG, +1%*	896,199	*5,386*	*+1%*
Local Revenue	568,382	440,913	*Reduce donations, add as received*	440,913	-		440,913	-	
Contribution from UNR	1,539,617	1,806,343		1,732,334	*(74,009)*		1,906,306	*173,972*	
Transfers In	-	-		-	-			-	
Total Revenues	**3,549,773**	**3,565,395**		**3,455,441**	***(109,954)***		**3,638,712**	***183,271***	
	2,010,156	***1,759,052***		***1,723,107***	***(35,945)***		***1,732,406***		
Expenses									
Certificated Salaries	732,447	819,464	*All postions step/col as appropriate; adds 4.4% negotiated increase; benefits per statutory rates and HV cap.*	870,547	*51,083*	*Step/Col*	880,513	*9,966*	*Step/Col*
Classified Salaries	818,083	894,773		866,209	*(28,564)*	*Step/Col less retire incentive & x-train*	889,666	*23,457*	*Step/Col*
Employee Benefits	1,069,553	1,227,215		1,221,837	*(5,378)*		1,233,286	*11,449*	
Books/Supplies	200,226	123,175	*Reduced 1x items - CTEIG and Local Donations.*	125,639	*2,464*	*+2%*	128,151	*2,513*	*+2%*
Services & Operations	769,231	567,477	*Reduced 1x items - CTEIG and Local Donations.*	547,493	*(19,984)*	*Less: one-time +2%*	558,443	*10,950*	*+2%*
Capital Outlay	61,888	99,829	*Dual Enrollment final spend*	-	*(99,829)*		-	-	
Other Outgo	-	-		-	-		-	-	
Other Outgo (Indirect)	31,687	40,947		-	*(40,947)*	*Indirect TBD*	-	-	
Transfers Out	25,241	28,392		28,676	*284*		28,962	*287*	
Total Expenses	**3,708,357**	**3,801,273**		**3,660,400**	***(140,873)***		**3,719,021**	***58,621***	
Excess/(Deficit)	**(158,584)**	**(235,878)**		**(204,960)**			**(80,309)**		
Beginning Fund Balance	707,963	549,379		313,501			108,542		
Adjustments	-	-		-			-		
Ending Fund Balance	549,379	313,501		108,542			28,232		
Revolving Cash									
REU									
Restricted	549,379	313,501		108,542			28,232		
Other - Local Site Accounts									
Other - Negotiation Reserve 2%									
Unappropriated	-	-	-	-		-	-		

Propety Tax History - by tax type													
UPDATED: 25/26 - P2 Certified April 15, 2026											**Annual Increase**		
		Secured		**Timber Yld**		**Usecured**	**HOX**	**Prior Years**	**Other**	**Total Prop Tax**	**%**	**$**	**COLA**
	2014-15	4,429,373	1.74%	116,622	39%	143,607	45,343	1,779	86	4,736,810	2.10%	97,361	0.85%
	2015-16	4,603,954	3.94%	133,317	14%	150,064	44,070	1,042	108	4,932,555	4.13%	195,745	1.02%
	2016-17	4,730,042	2.74%	120,113	-10%	152,254	42,332	9,756	-	5,054,497	2.47%	121,942	0.00%
	2017-18	4,918,266	3.98%	231,362	93%	142,187	41,565	(4,941)	-	5,328,440	5.42%	273,943	1.56%
	2018-19	5,137,484	4.46%	308,392	33%	154,360	41,250	8,824	-	5,650,310	6.04%	321,870	2.71%
	2019-20	5,280,128	2.78%	206,019	-33%	166,789	40,696	5,953	98	5,699,683	0.87%	49,372	3.26%
	2020-21	5,425,158	2.75%	179,319	-13%	154,391	39,782	8,268	107	5,807,025	1.88%	107,342	2.31%
	2021-22	5,555,057	2.39%	120,820	-33%	141,147	38,103	10,254	162	5,865,543	1.01%	58,518	1.70%
	2022-23	5,722,874	3.02%	211,033	75%	158,641	41,970	1,806	162	6,136,487	4.62%	270,944	13.26%
	2023-24	6,069,522	6.06%	176,112	-17%	165,551	30,004	6,802	203	6,448,193	5.08%	311,706	8.25%
	2024-25	6,586,564	8.52%	227,339	29.09%	181,206	35,652	9,606	75	7,040,442	9.18%	592,249	1.07%
P2 Cert Estimated Property Tax	2025-26	6,939,077	5.35%	120,000	-47%	165,000	34,470	6,715	60	7,265,322	3.19%	**224,879**	2.30%
	2026-27	7,112,554	2.50%	120,000	0%	165,000	34,470	5,000	-	7,437,024	2.36%	**171,702**	2.41%
	2027-28	7,290,368	2.50%	120,000	0%	165,000	34,470	5,000	-	7,614,838	2.39%	**177,814**	3.06%
	2028-29	7,472,627	2.50%	120,000	0%	165,000	34,470	5,000	-	7,797,097	2.39%	**182,259**	3.06%
		8041		8022		8042	8021	8043	8029				
	10-year avg	**4.06%**		**191,383**		**156,659**	**39,542**	**5,737**		**4.07%**			
	5-year avg	**4.55%**		**182,925**		**160,187**	**37,102**	**7,347**		**4.35%**			