

2026-27 Adopted Budget Multi-Year Projection

	2025-26			2026-27			2027-28			2028-29		
	Estimated Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,443,375	-	1,443,375	1,483,492	-	1,483,492	1,524,012	-	1,524,012	1,566,411	-	1,566,411
8100-8299 - Federal	1,261	67,012	68,274	-	52,667	52,667	-	52,667	52,667	-	52,667	52,667
8300-8599 - State	34,018	288,316	322,334	32,862	243,025	275,886	31,746	229,253	260,998	30,747	227,205	257,952
8600-8799 - Local	177,678	179,255	356,933	74,478	127,048	201,526	74,478	94,840	169,318	74,478	94,840	169,318
TOTAL REVENUE	1,656,332	534,583	2,190,915	1,590,832	422,740	2,013,571	1,630,236	376,760	2,006,996	1,671,636	374,712	2,046,348
1000-Certificated Salaries	720,939	114,043	834,982	741,250	130,418	871,668	775,205	92,231	867,435	779,719	93,490	873,209
2000-Classified Salaries	208,431	39,062	247,492	210,035	41,951	251,986	223,404	29,566	252,969	224,720	28,249	252,969
3000-Benefits	366,866	113,388	480,254	386,180	117,606	503,786	394,103	107,446	501,548	395,239	107,538	502,777
4000-Books & Supplies	9,582	19,420	29,002	10,029	78,710	88,739	10,530	14,146	24,676	11,057	14,853	25,910
5000-Service&Operating	238,660	288,275	526,936	191,338	259,367	450,705	205,525	205,989	411,514	216,239	215,812	432,051
6000-Capital Outlay	225,977	65,572	291,549	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	62,552	62,552	-	2,550	2,550	-	2,550	2,550	-	2,550	2,550
7300-Indirects	(6,880)	6,880	-	(9,044)	9,044	-	(9,044)	9,044	-	(9,044)	9,044	-
7400-Debt Service	67,155	-	67,155	35,078	-	35,078	35,078	-	35,078	35,078	-	35,078
TOTAL EXPENDITURES	1,830,729	709,191	2,539,920	1,564,866	639,645	2,204,511	1,634,800	460,971	2,095,771	1,653,008	471,537	2,124,544
OTHER SOURCES:												
8972 LEASES PAYABLE	176,150	-	176,150	-	-	-	-	-	-	-	-	-
89XX TRANS IN	53,631	-	53,631	63,562	-	63,562	76,931	-	76,931	76,931	-	76,931
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(150,592)	150,592	-	(102,615)	102,615	(0)	(112,892.62)	112,892.62	-	(122,031.75)	122,031.75	-
TOTAL OTHER	(96,961)	150,592	53,631	(39,053)	102,615	63,562	(35,961)	112,893	76,931	(45,101)	122,032	76,931
NET INCR/DECR TO FUND BALANCE	(95,208)	(24,016)	(119,224)	(13,087)	(114,290)	(127,377)	(40,526)	28,682	(11,844)	(26,473)	25,207	(1,266)
ACTUAL BEG. FUND BALANCE	660,475	214,389	874,864	565,267	190,372	755,640	552,180	76,082	628,262	511,654	104,764	616,418
END FUND BALANCE	565,267	190,372	755,640	552,180	76,082	628,262	511,654	104,764	616,418	485,182	129,971	615,153

(REU): 126,996

110,226

104,789

106,227

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,443,375								\$ 1,443,375
8100-8299 - Federal	\$ 68,274								\$ 68,274
8300-8599 - State	\$ 322,334			\$ 10,473					\$ 332,807
8600-8799 - Local	\$ 356,933	\$ 17,000	\$ 2,859	\$ 1,500	\$ 57,613			\$ 57,613	\$ 435,905
TOTAL REVENUE	\$ 2,190,915	\$ 17,000	\$ 2,859	\$ 11,973	\$ 57,613	\$ -	\$ -	\$ 57,613	\$ 2,280,360
1000-Certificated Salaries	\$ 834,982								\$ 834,982
2000-Classified Salaries	\$ 247,492								\$ 247,492
3000-Benefits	\$ 480,254								\$ 480,254
4000-Books & Supplies	\$ 29,002		\$ 494						\$ 29,496
5000-Service&Operating	\$ 526,936			\$ 4,838					\$ 531,774
6000-Capital Outlay	\$ 291,549			\$ 135,978					\$ 427,526
7100-7200-Other out go	\$ 62,552								\$ 62,552
7300-Indirects	\$ -					\$ -			\$ -
7400-Debt Service	\$ 67,155								\$ 67,155
TOTAL EXPENDITURES	\$ 2,539,920	\$ -	\$ 494	\$ 140,816	\$ -	\$ -	\$ -	\$ -	\$ 2,681,231
OTHER SOURCES:									
8972 LEASES PAYABLE	\$ 176,150								\$ 176,150
89XX TRANS IN	\$ 53,631				\$ (53,631)			\$ (53,631)	\$ -
76XX TRANS OUT	\$ -							\$ -	\$ -
CONTR. REST. TO REST. #8990	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
TOTAL OTHER	\$ 229,781	\$ -	\$ -	\$ -	\$ (53,631)	\$ -	\$ -	\$ (53,631)	\$ 176,150
NET INCR/DECR TO FUND BALANCE	\$ (119,224)	\$ 17,000	\$ 2,364	\$ (128,843)	\$ 3,982	\$ -	\$ -	\$ 3,982	\$ (224,721)
ACTUAL BEG. FUND BALANCE	\$ 874,864	\$ 434,628	\$ 3	\$ 130,884	\$ 43,361	\$ 304,354	\$ 809,733	\$ 1,157,448	\$ 2,597,826
END FUND BALANCE	\$ 755,639.51	\$ 451,627.90	\$ 2,366.91	\$ 2,041.03	\$ 47,342.75	\$ 304,354.35	\$ 809,733.18	\$ 1,161,430.28	\$ 2,373,105.63
FUND 17 - REU		\$ 126,996							
FUND 17 - UNREST.		\$ 324,632							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 126,996.02								

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
	6500	6546	6547	3310	3327	2600	3010
	RSP 1304	Mental Hlth 0000	Early Int 0-5 0000	PL 94-142 1320	Federal MH 1320	ELOP 0000	Title I 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,685	1,449	-	13,225
8300-8599 - State	-	8,994	9,825	-	-	100,000	-
8600-8799 - Local	113,424	-	-	-	-	-	-
TOTAL REVENUE	113,424	8,994	9,825	16,685	1,449	100,000	13,225
1000-Certificated Salaries	41,251	-	1,237	13,192	-	17,238	10,785
2000-Classified Salaries	-	-	-	-	-	1,678	-
3000-Benefits	9,273	-	285	2,965	-	1,449	2,425
4000-Books & Supplies	1,000	-	332	-	-	5,100	15
5000-Service&Operating	153,992	-	1,400	-	1,449	91,354	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	60,000	2,552	-	-	-	-	-
7300-Indirects	-	-	-	527	-	4,114	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	265,515	2,552	3,254	16,685	1,449	120,933	13,225
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	152,092	-	-	-	-	-	-
TOTAL OTHER	152,092	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	6,442	6,571	-	-	(20,933)	-
ACTUAL BEG. FUND BALANCE	-	-	39,261	-	-	20,933	-
END FUND BALANCE	-	6,442	45,831	-	-	-	-

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED						
	4035	4203	5811	6019	6053	6300	6762
	Title II 2356	Title III 0000	REAP 0000	SSPD Blk Grnt 0000	UPK 0000	Lottery 20 3000	Art & Music 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	2,338	1,005	32,310	-	-	-	-
8300-8599 - State	-	-	-	31,734	15,015	8,825	-
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	2,338	1,005	32,310	31,734	15,015	8,825	-
1000-Certificated Salaries	-	772	-	-	-	-	-
2000-Classified Salaries	-	-	23,681	-	13,702	-	-
3000-Benefits	-	168	6,529	-	1,313	-	-
4000-Books & Supplies	106	65	-	-	-	5,750	-
5000-Service&Operating	2,094	-	-	5,700	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	65,572
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	138	-	2,100	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,338	1,005	32,310	5,700	15,014.78	5,750	65,572
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	26,034	-	3,075	(65,572)
ACTUAL BEG. FUND BALANCE	-	-	-	-	-	61,925	65,572
END FUND BALANCE	-	-	-	26,034	-	65,000	-

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED						
	6770 Prop 28 AMS 0000	7311 Class BG 0000	7435 LREBG 0000	7690 STRS behaf 0000	7810 Lit Screen PD 2025	7820 Bridge Grant 0000	8150 RRMA 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	13,844	-	1,181	82,854	1,494	14,550	-
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	13,844	-	1,181	82,854	1,494	14,550	-
1000-Certificated Salaries	10,498	-	-	-	140	-	-
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	2,360	-	-	82,854	31	-	-
4000-Books & Supplies	-	-	-	-	-	-	-
5000-Service&Operating	986	175	-	-	-	14,550	8,500
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	13,844	175	-	82,854	171	14,550	8,500
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	8,500
TOTAL OTHER	-	-	-	-	-	-	8,500
NET INCR/DECR TO FUND BALANCE	-	(175)	1,181	-	1,323	-	-
ACTUAL BEG. FUND BALANCE	-	212	-	-	1,037	-	-
END FUND BALANCE	-	38	1,181	-	2,360	-	-

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED	UNRESTRICTED					
	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0000 Restroom Project BTRM	0084 Parcel Tax 0000
8000-8099 - LCFF/Prop. Tax	-	21,734	31,509	1,390,132	-	-	-
8100-8299 - Federal	-	-	-	1,261	-	-	-
8300-8599 - State	-	-	-	13,462	-	-	-
8600-8799 - Local	65,831	-	-	38,003	-	87,700	51,975
TOTAL REVENUE	65,831	21,734	31,509	1,442,858	-	87,700	51,975
1000-Certificated Salaries	18,930	14,813	18,200	603,523	-	-	25,695
2000-Classified Salaries	-	-	-	208,431	-	-	-
3000-Benefits	3,736	6,921	4,844	322,669	-	-	3,934
4000-Books & Supplies	7,052	-	2,000	2,229	50	-	703
5000-Service&Operating	8,075	-	6,465	151,593	24,950	27,860	21,643
6000-Capital Outlay	-	-	-	-	-	222,370	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	(6,880)	-	-	-
7400-Debt Service	-	-	-	-	-	67,155	-
TOTAL EXPENDITURES	37,793	21,734	31,509	1,281,564	25,000	317,385	51,975
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	-	-	176,150	-
89XX TRANS IN	-	-	-	53,631	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(10,000)	-	-	(220,809)	25,000	53,535	-
TOTAL OTHER	(10,000)	-	-	(167,178)	25,000	229,685	-
NET INCR/DECR TO FUND BALANCE	18,039	-	-	(5,884)	-	-	-
ACTUAL BEG. FUND BALANCE	25,448	-	-	537,876	-	-	-
END FUND BALANCE	43,486	-	-	531,992	-	-	-

2025-26 Estimated Actuals with 2024-25 Audited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			
	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
8000-8099 - LCFF/Prop. Tax	-	-	-	1,443,375	-	1,443,375	1,443,375
8100-8299 - Federal	-	-	-	68,274	67,012	1,261	68,274
8300-8599 - State	-	-	20,556	322,334	288,316	34,018	322,334
8600-8799 - Local	-	-	-	356,933	179,255	177,678	356,933
TOTAL REVENUE	-	-	20,556	2,190,915	534,583	1,656,332	2,190,915
1000-Certificated Salaries	-	-	58,708	834,982	114,043	720,939	834,982
2000-Classified Salaries	-	-	-	247,492	39,062	208,431	247,492
3000-Benefits	-	-	28,497	480,254	113,388	366,866	480,254
4000-Books & Supplies	-	-	4,600	29,002	19,420	9,582	29,002
5000-Service&Operating	-	-	6,150	526,936	288,275	238,660	526,936
6000-Capital Outlay	3,607	-	-	291,549	65,572	225,977	291,549
7100-7200-Other out go	-	-	-	62,552	62,552	-	62,552
7300-Indirects	-	-	-	-	6,880	(6,880)	-
7400-Debt Service	-	-	-	67,155	-	67,155	67,155
TOTAL EXPENDITURES	3,607	-	97,955	2,539,920	709,191	1,830,729	2,539,920
OTHER SOURCES:							
8972 LEASES PAYABLE	-	-	-	176,150	-	176,150	176,150
89XX TRANS IN	-	-	-	53,631	-	53,631	53,631
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	(8,318)	-	-	150,592	(150,592)	-
TOTAL OTHER	-	(8,318)	-	229,781	150,592	79,189	229,781
NET INCR/DECR TO FUND BALANCE	(3,607)	(8,318)	(77,399)	(119,224)	(24,016)	(95,208)	(119,224)
ACTUAL BEG. FUND BALANCE	3,607	8,318	110,674	874,864	214,389	660,475	874,864
END FUND BALANCE	-	-	33,275	755,640	190,372	565,267	755,640

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED		
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	3010 Title I 0000	4035 Title II 2356
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,685	1,288	-	-	1,843
8300-8599 - State	-	8,994	9,825	-	-	100,000	-	-
8600-8799 - Local	94,840	-	-	-	-	-	-	-
TOTAL REVENUE	94,840	8,994	9,825	16,685	1,288	100,000	-	1,843
1000-Certificated Salaries	46,053	-	1,175	12,524	-	18,000	-	-
2000-Classified Salaries	-	-	-	-	-	1,711	-	-
3000-Benefits	10,352	-	264	2,815	-	1,508	-	-
4000-Books & Supplies	1,000	-	500	-	-	5,115	-	-
5000-Service&Operating	130,050	12,886	1,200	-	1,288	68,666	-	1,695
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,550	-	-	-	-	-	-
7300-Indirects	-	-	-	1,346	-	5,000	-	148
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	187,455	15,436	3,139	16,685	1,288	100,000	-	1,843
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	92,615	-	-	-	-	-	-	-
TOTAL OTHER	92,615	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(6,442)	6,686	-	-	-	-	-
BEG. FUND BALANCE	-	6,442	45,831	-	-	-	-	-
END FUND BALANCE	-	-	52,517	-	-	-	-	-

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESTRICTED

RESOURCE # NAME MANAGEMENT #	4203 Title III 0000	5811 REAP 0000	6019 SSPD Blk Grnt 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7435 LREBG 0000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	1,221	31,630	-	-	-	-	-	-
8300-8599 - State	-	-	-	15,015	8,373	13,844	-	-
8600-8799 - Local	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,221	31,630	-	15,015	8,373	13,844	-	-
1000-Certificated Salaries	915	-	16,520	-	-	10,487	-	-
2000-Classified Salaries	-	26,538	-	13,702	-	-	-	-
3000-Benefits	206	2,542	3,714	1,313	-	2,357	-	-
4000-Books & Supplies	-	-	-	-	64,000	-	-	-
5000-Service&Operating	100	-	5,800	-	-	1,000	-	1,181
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	2,550	-	-	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,221	31,630	26,034	15,015	64,000	13,844	-	1,181
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(26,034)	-	(55,627)	-	-	(1,181)
BEG. FUND BALANCE	-	-	26,034	-	65,000	-	38	1,181
END FUND BALANCE	-	-	-	-	9,373	-	38	-

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	RESTRICTED				UNRESTRICTED			
	7690 STRS behalf 0000	7810 Literacy Screen PD 2025	8150 RRMA 0000	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	21,418	38,169	1,423,905	-
8100-8299 - Federal	-	-	-	-	-	-	-	-
8300-8599 - State	86,974	-	-	-	-	-	13,462	-
8600-8799 - Local	-	-	-	32,208	-	-	22,503	-
TOTAL REVENUE	86,974	-	-	32,208	21,418	38,169	1,459,870	-
1000-Certificated Salaries	-	-	-	24,742	14,497	26,348	660,385	-
2000-Classified Salaries	-	-	-	-	-	-	210,035	-
3000-Benefits	86,974	-	-	5,562	6,921	6,771	362,533	-
4000-Books & Supplies	-	-	-	8,095	-	2,000	2,329	100
5000-Service&Operating	-	-	10,000	25,500	-	3,050	145,138	34,900
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	(9,044)	-
7400-Debt Service	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	86,974	-	10,000	63,900	21,418	38,169	1,371,376	35,000
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	63,562	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	10,000	-	-	-	(172,693)	35,000
TOTAL OTHER	-	-	10,000	-	-	-	(109,131)	35,000
NET INCR/DECR TO FUND BALANCE	-	-	-	(31,692)	-	-	(20,637)	-
BEG. FUND BALANCE	-	2,360	-	43,486	-	-	531,992	-
END FUND BALANCE	-	2,360	-	11,795	-	-	511,355	-

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			
	0000 Restroom Project BTRM	0084 Parcel Tax 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	1,483,492	-	1,483,492	1,483,492
8100-8299 - Federal	-	-	-	52,667	52,667	-	52,667
8300-8599 - State	-	-	19,400	275,886	243,025	32,862	275,886
8600-8799 - Local	-	51,975	-	201,526	127,048	74,478	201,526
TOTAL REVENUE	-	51,975	19,400	2,013,571	422,740	1,590,832	2,013,571
1000-Certificated Salaries	-	40,020	-	871,668	130,418	741,250	871,668
2000-Classified Salaries	-	-	-	251,986	41,951	210,035	251,986
3000-Benefits	-	9,955	-	503,786	117,606	386,180	503,786
4000-Books & Supplies	-	-	5,600	88,739	78,710	10,029	88,739
5000-Service&Operating	-	2,000	6,250	450,705	259,367	191,338	450,705
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,550	2,550	-	2,550
7300-Indirects	-	-	-	-	9,044	(9,044)	-
7400-Debt Service	35,078	-	-	35,078	-	35,078	35,078
TOTAL EXPENDITURES	35,078	51,975	11,850	2,204,511	639,645	1,564,866	2,204,511
OTHER SOURCES:							
89XX TRANS IN	-	-	-	63,562	-	63,562	63,562
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	35,078	-	-	-	102,615	(102,615)	-
TOTAL OTHER	35,078	-	-	63,562	102,615	(39,053)	63,562
NET INCR/DECR TO FUND BALANCE	-	-	7,550	(127,377)	(114,290)	(13,087)	(127,377)
BEG. FUND BALANCE	-	-	33,275	755,640	190,372	565,267	755,640
END FUND BALANCE	-	-	40,825	628,262	76,082	552,180	628,262

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2025-26 Estimated Actuals with Actual Beginning Balances												
RS GL/FN MGMT	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
Revenue												
8699	5,400	-	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	65,831	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	(10,000)	-	-	-	-	-	-	-	-	(10,000)	
Revenue Total	5,400	(10,000)	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	55,831	
Expense												
1000	-	-	18,930	-	-	-	-	-	-	-	18,930	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	3,736	-	-	-	-	-	-	-	3,736	
4000	-	52	750	100	1,500	1,000	800	1,200	800	850	7,052	
5000	5,400	300	-	-	500	1,125	100	400	-	250	8,075	
6000	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	5,400	352	23,416	100	2,000	2,125	900	1,600	800	1,100	37,793	
Difference	-	(10,352)	15,320	14,900	(752)	(877)	150	(550)	250	(50)	18,039	
Beginning Balance	-	13,979	1,377	95	1,691	1,283	2,181	1,179	2,017	1,645	25,448	
Ending Balance	-	3,626	16,697	14,995	939	406	2,331	629	2,267	1,595	43,486	

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances												
RS GL/FN MGMT	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
Revenue												
8699	-	10,000	14,608	1,000	1,300	1,000	1,000	1,000	1,000	1,300	32,208	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	-	10,000	14,608	1,000	1,300	1,000	1,000	1,000	1,000	1,300	32,208	
Expense												
1000	-	-	24,742	-	-	-	-	-	-	-	24,742	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	5,562	-	-	-	-	-	-	-	5,562	
4000	-	100	1,000	995	1,000	1,000	1,000	1,000	1,000	1,000	8,095	
5000	-	9,900	-	15,000	300	-	-	-	-	300	25,500	
6000	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	-	10,000	31,305	15,995	1,300	1,000	1,000	1,000	1,000	1,300	63,900	
Difference	-	-	(16,697)	(14,995)	-	-	-	-	-	-	(31,692)	
Beginning Balance	-	3,626	16,697	14,995	939	406	2,331	629	2,267	1,595	43,486	
Ending Balance	-	3,626	-	0	939	406	2,331	629	2,267	1,595	11,795	

2026-27 Adopted Budget with 2025-26 Projected Beginning Balances

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	ENDOWMENT	
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,483,492								\$ 1,483,492
8100-8299 - Federal	\$ 52,667								\$ 52,667
8300-8599 - State	\$ 275,886								\$ 275,886
8600-8799 - Local	\$ 201,526	\$ 17,000	\$ 2,010		\$ 51,900			\$ 51,900	\$ 272,436
TOTAL REVENUE	\$ 2,013,571	\$ 17,000	\$ 2,010	\$ -	\$ 51,900	\$ -	\$ -	\$ 51,900	\$ 2,084,481
1000-Certificated Salaries	\$ 871,668								\$ 871,668
2000-Classified Salaries	\$ 251,986								\$ 251,986
3000-Benefits	\$ 503,786								\$ 503,786
4000-Books & Supplies	\$ 88,739								\$ 88,739
5000-Service&Operating	\$ 450,705								\$ 450,705
6000-Capital Outlay	\$ -								\$ -
7100-7200-Other out go	\$ 2,550								\$ 2,550
7300-Indirects	\$ 35,078					\$ -			\$ 35,078
TOTAL EXPENDITURES	\$ 2,204,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,204,511
OTHER SOURCES:									
89XX TRANS IN	\$ 63,562				\$ (63,562)			\$ (63,562)	\$ (63,562)
76XX TRANS OUT	\$ -							\$ -	\$ -
CONTR. REST. TO REST. #8990	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ (0)					\$ -		\$ -	\$ (0)
TOTAL OTHER	\$ 63,562	\$ -	\$ -	\$ -	\$ (63,562)	\$ -	\$ -	\$ (63,562)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (127,377)	\$ 17,000	\$ 2,010	\$ -	\$ (11,662)	\$ -	\$ -	\$ (11,662)	\$ (120,030)
ACTUAL BEG. FUND BALANCE	\$ 755,640	\$ 451,628	\$ 2,367	\$ 2,041	\$ 47,343	\$ 304,354	\$ 809,733	\$ 1,161,430	\$ 2,373,106
END FUND BALANCE	\$ 628,262	\$ 468,628	\$ 4,377	\$ 2,041	\$ 35,680	\$ 304,354	\$ 809,733	\$ 1,149,768	\$ 2,253,076
	FUND 17 - REV	\$ 110,226							
	FUND 17 - UNREST.	\$ 358,402							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 110,225.56								

2026-27 Adopted Budget Variance

	2025-26 2nd Interim	Variance		2025-26 Estimated Actuals	Variance		2026-27 Adopted Budget
	Total			Total			Total
8000-8099 - LCFF/Property Tax	1,445,502	(2,127)	Updated LCFF calculator with P-2 Property Taxes	1,443,375	40,117	Projected increase in Property Tax	1,483,492
8100-8299 - Federal	66,259	2,015	Special Education, Title I, Title II, and Title III Final Allocations	68,274	(15,607)	Remove Title I & MAA, Reductions to Title II and REAP allocations	52,667
8300-8599 - State	306,835	15,499	Addition of the Behavioral Health Bridge Grant & Final STRS on Behalf	322,334	(46,447)	Remove Student Support PD Block Grant & Behavioral Health Bridge Grant	275,886
8600-8799 - Local	350,223	6,710	Updates to interest, Additional General Fund donations	356,933	(155,407)	Remove donations for restroom project, reduce Parent Club donation, reduce interest projections, remove Abrite refund from Special Education	201,526
1000-Certificated Salaries	837,187	(2,205)	Salary Update	834,982	36,686	Step & Column	871,668
2000-Classified Salaries	247,632	(140)	Salary Update	247,492	4,494	Step & Column	251,986
3000-Benefits	482,533	(2,279)	Salary Update	480,254	23,532	Step & Column, Increase to benefit costs	503,786
4000-Books & Supplies	87,865	(58,864)	Planned Textbook Adoption to 2026-27	29,002	59,737	Planned Textbook Adoption from 2025-26	88,739
5000-Service&Operating	515,089	11,847	Gopher mitigation, reduce lunch budget, reduce garden budget	526,936	(76,231)	Reduction to Special Education costs due to students leaving district	450,705
6000-Capital Outlay	182,554	108,995	Recognize full cost of restroom modular	291,549	(291,549)	Remove cost of restroom modular	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,685	1,288	-	1,843
8300-8599 - State	-	8,994	9,825	-	-	100,000	-
8600-8799 - Local	94,840	-	-	-	-	-	-
TOTAL REVENUE	94,840	8,994	9,825	16,685	1,288	100,000	1,843
1000-Certificated Salaries	49,278	-	1,175	12,524	-	18,000	-
2000-Classified Salaries	-	-	-	-	-	1,711	-
3000-Benefits	10,352	-	264	2,815	-	1,508	-
4000-Books & Supplies	1,050	-	525	-	-	5,371	-
5000-Service&Operating	136,553	6,444	1,260	-	1,288	47,099	1,695
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,550	-	-	-	-	-
7300-Indirects	-	-	-	1,346	-	5,000	148
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	197,233	8,994	3,224	16,685	1,288	78,689	1,843
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	102,393	-	-	-	-	-	-
TOTAL OTHER	102,393	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	6,601	-	-	21,311	-
ACTUAL BEG. FUND BALANCE	-	-	52,517	-	-	-	-
END FUND BALANCE	-	-	59,118	-	-	21,311	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED						
	4203 Title III 0000	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	1,221	31,630	-	-	-	-	-
8300-8599 - State	-	-	1,646	7,970	13,844	-	86,974
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	1,221	31,630	1,646	7,970	13,844	-	86,974
1000-Certificated Salaries	915	-	-	-	10,338	-	-
2000-Classified Salaries	-	26,538	1,317	-	-	-	-
3000-Benefits	206	2,542	329	-	2,456	-	86,974
4000-Books & Supplies	-	-	-	7,200	-	-	-
5000-Service&Operating	100	-	-	-	1,050	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	2,550	-	-	-	-	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,221	31,630	1,646	7,200	13,844	-	86,974
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	770	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	9,373	-	38	-
END FUND BALANCE	-	-	-	10,143	-	38	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED			UNRESTRICTED			
	7810 Literacy Screen PD 2025	8150 RRMA 0000	9009 Donation Prgm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	20,292	44,891	1,458,829	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	-	13,278	-
8600-8799 - Local	-	-	-	-	-	22,503	-
TOTAL REVENUE	-	-	-	20,292	44,891	1,494,610	-
1000-Certificated Salaries	-	-	-	13,371	26,348	695,465	-
2000-Classified Salaries	-	-	-	-	-	223,404	-
3000-Benefits	-	-	-	6,921	6,771	370,456	-
4000-Books & Supplies	-	-	-	-	2,100	2,445	105
5000-Service&Operating	-	10,500	-	-	9,672	152,395	34,895
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	(9,044)	-
7400-Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	10,500	-	20,292	44,891	1,435,121	35,000
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	76,931	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	10,500	-	-	-	(182,971)	35,000
TOTAL OTHER	-	10,500	-	-	-	(106,039)	35,000
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	(46,551)	-
ACTUAL BEG. FUND BALANCE	2,360	-	11,795	-	-	511,355	-
END FUND BALANCE	2,360	-	11,795	-	-	464,804	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			
	0000 Restroom Project BTRM	0084 Parcel Tax 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	1,524,012	-	1,524,012	1,524,012
8100-8299 - Federal	-	-	-	52,667	52,667	-	52,667
8300-8599 - State	-	-	18,468	260,998	229,253	31,746	260,998
8600-8799 - Local	-	51,975	-	169,318	94,840	74,478	169,318
TOTAL REVENUE	-	51,975	18,468	2,006,996	376,760	1,630,236	2,006,996
1000-Certificated Salaries	-	40,020	-	867,435	92,231	775,205	867,435
2000-Classified Salaries	-	-	-	252,969	29,566	223,404	252,969
3000-Benefits	-	9,955	-	501,548	107,446	394,103	501,548
4000-Books & Supplies	-	-	5,880	24,676	14,146	10,530	24,676
5000-Service&Operating	-	2,000	6,563	411,514	205,989	205,525	411,514
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,550	2,550	-	2,550
7300-Indirects	-	-	-	-	9,044	(9,044)	-
7400-Debt Service	35,078	-	-	35,078	-	35,078	35,078
TOTAL EXPENDITURES	35,078	51,975	12,443	2,095,771	460,971	1,634,800	2,095,771
OTHER SOURCES:							
89XX TRANS IN	-	-	-	76,931	-	76,931	76,931
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	35,078	-	-	(0)	112,893	(112,893)	-
TOTAL OTHER	35,078	-	-	76,931	112,893	(35,961)	76,931
NET INCR/DECR TO FUND BALANCE	-	-	6,026	(11,844)	28,682	(40,526)	(11,844)
ACTUAL BEG. FUND BALANCE	-	-	40,825	628,262	76,082	552,180	628,262
END FUND BALANCE	-	-	46,850	616,418	104,764	511,654	616,418

2028-29 Projected Budget with 2027-28 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
	6500	6546	6547	3310	3327	2600	4035
	RSP 1304	Mental Hlth 0000	Early Int 0-5 0000	PL 94-142 1320	Federal MH 1320	ELOP 0000	Title II 2356
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,685	1,288	-	1,843
8300-8599 - State	-	8,994	9,825	-	-	100,000	-
8600-8799 - Local	94,840	-	-	-	-	-	-
TOTAL REVENUE	94,840	8,994	9,825	16,685	1,288	100,000	1,843
1000-Certificated Salaries	50,692	-	1,175	12,524	-	18,000	-
2000-Classified Salaries	-	-	-	-	-	1,711	-
3000-Benefits	10,672	-	264	2,815	-	1,508	-
4000-Books & Supplies	1,103	-	551	-	-	5,639	-
5000-Service&Operating	143,380	6,444	1,323	-	1,288	49,454	1,695
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,550	-	-	-	-	-
7300-Indirects	-	-	-	1,346	-	5,000	148
7400- Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	205,847	8,994	3,313	16,685	1,288	81,313	1,843
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	111,007	-	-	-	-	-	-
TOTAL OTHER	111,007	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	6,512	-	-	18,687	-
ACTUAL BEG. FUND BALANCE	-	-	59,118	-	-	21,311	-
END FUND BALANCE	-	-	65,630	-	-	39,998	-

2028-29 Projected Budget with 2027-28 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	RESTRICTED						
	4203 Title III 0000	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	1,221	31,630	-	-	-	-	-
8300-8599 - State	-	-	-	7,568	13,844	-	86,974
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	1,221	31,630	-	7,568	13,844	-	86,974
1000-Certificated Salaries	915	-	-	-	10,184	-	-
2000-Classified Salaries	-	26,538	-	-	-	-	-
3000-Benefits	206	2,542	-	-	2,558	-	86,974
4000-Books & Supplies	-	-	-	7,560	-	-	-
5000-Service&Operating	100	-	-	-	1,103	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	2,550	-	-	-	-	-
7400- Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,221	31,630	-	7,560	13,844	-	86,974
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	8	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	10,143	-	38	-
END FUND BALANCE	-	-	-	10,151	-	38	-

2028-29 Projected Budget with 2027-28 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

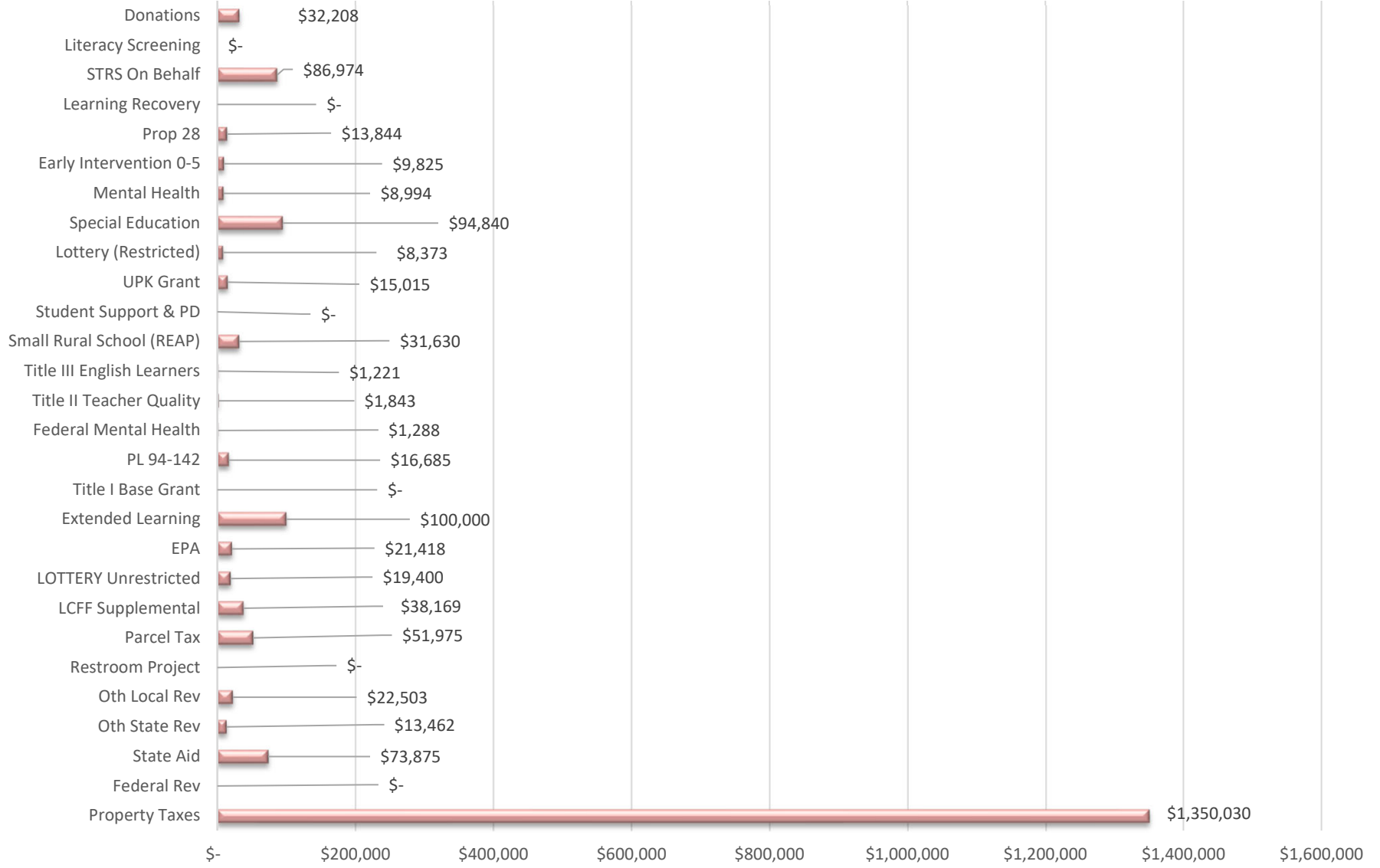
RESOURCE # NAME MANAGEMENT #	RESTRICTED			UNRESTRICTED			
	7810	8150	9009	1400	0700	0000	0000
	Literacy Screen PD 2025	RRMA 0000	Donation Prgrm MISC	EPA 0000	Supplemental 2801	GENERAL 2801	Univ Lunch 3007
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	19,796	47,768	1,498,847	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	-	13,212	-
8600-8799 - Local	-	-	-	-	-	22,503	-
TOTAL REVENUE	-	-	-	19,796	47,768	1,534,562	-
1000-Certificated Salaries	-	-	-	12,875	26,348	700,475	-
2000-Classified Salaries	-	-	-	-	-	224,720	-
3000-Benefits	-	-	-	6,921	6,771	371,592	-
4000-Books & Supplies	-	-	-	-	2,205	2,568	110
5000-Service&Operating	-	11,025	-	-	12,444	160,015	34,890
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	(9,044)	-
7400- Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	11,025	-	19,796	47,768	1,450,326	35,000
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	76,931	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	11,025	-	-	-	(192,110)	35,000
TOTAL OTHER	-	11,025	-	-	-	(115,179)	35,000
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	(30,943)	-
ACTUAL BEG. FUND BALANCE	2,360	-	11,795	-	-	464,804	-
END FUND BALANCE	2,360	-	11,795	-	-	433,861	-

2028-29 Projected Budget with 2027-28 Projected Ending Balances

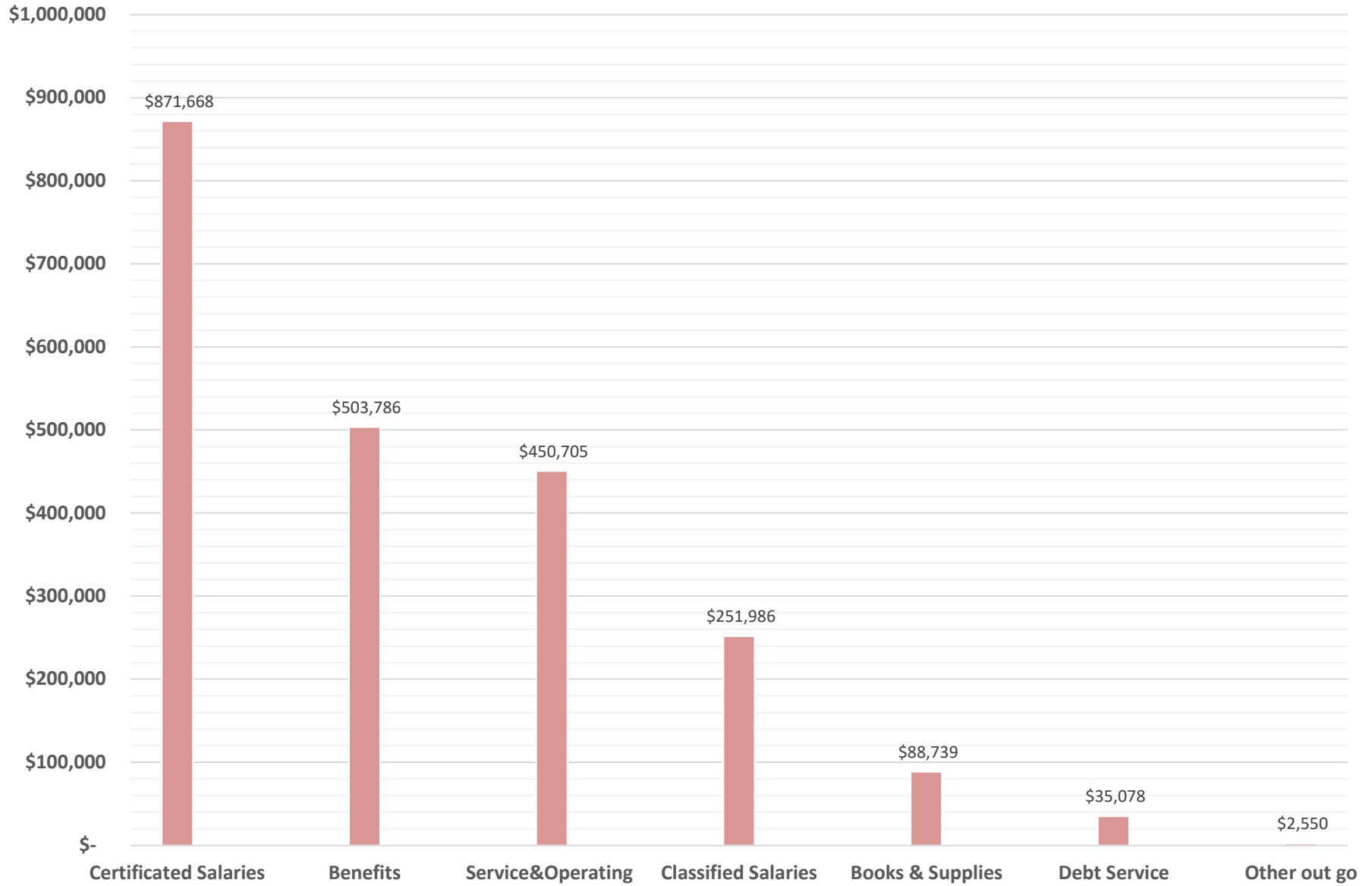
GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			
	0000 Restroom Project BTRM	0084 Parcel Tax 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue				-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	1,566,411	-	1,566,411	1,566,411
8100-8299 - Federal	-	-	-	52,667	52,667	-	52,667
8300-8599 - State	-	-	17,535	257,952	227,205	30,747	257,952
8600-8799 - Local	-	51,975	-	169,318	94,840	74,478	169,318
TOTAL REVENUE	-	51,975	17,535	2,046,348	374,712	1,671,636	2,046,348
1000-Certificated Salaries	-	40,020	-	873,209	93,490	779,719	873,209
2000-Classified Salaries	-	-	-	252,969	28,249	224,720	252,969
3000-Benefits	-	9,955	-	502,777	107,538	395,239	502,777
4000-Books & Supplies	-	-	6,174	25,910	14,853	11,057	25,910
5000-Service&Operating	-	2,000	6,891	432,051	215,812	216,239	432,051
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,550	2,550	-	2,550
7300-Indirects	-	-	-	-	9,044	(9,044)	-
7400- Debt Service	35,078	-	-	35,078	-	35,078	35,078
TOTAL EXPENDITURES	35,078	51,975	13,065	2,124,544	471,537	1,653,008	2,124,544
OTHER SOURCES:							
89XX TRANS IN	-	-	-	76,931	-	76,931	76,931
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	35,078	-	-	(0)	122,032	(122,032)	-
TOTAL OTHER	35,078	-	-	76,931	122,032	(45,101)	76,931
NET INCR/DECR TO FUND BALANCE	-	-	4,470	(1,266)	25,207	(26,473)	(1,266)
ACTUAL BEG. FUND BALANCE	-	-	46,850	616,418	104,764	511,654	616,418
END FUND BALANCE	-	-	51,321	615,153	129,971	485,182	615,153

Happy Valley General Fund Revenue by Program 2026-27 Adopted Budget



Happy Valley General Fund Expenditures 2026-27 Adopted Budget



Happy Valley Elementary School District
Budget Assumptions
2026-27 Adopted Budget and Multi-Year Projections

GENERAL FUND REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE

Unrestricted : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 3% for the 2026-27 budget year and both the 2027-28 and 2028-29 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that P-2 ADA will be 97.76 in 2026-27 in relation to enrollment of 104. This is an ADA to enrollment ratio of 94%. Enrollment in the subsequent two fiscal years is projected at 99 and 94 students, respectively, and ADA is projected to remain flat at 94% in both subsequent years.

FEDERAL REVENUE

Unrestricted : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

Restricted : The district did not qualify for Title I funding for 2026-27 at the time of the preliminary allocation; this funding had been removed from the budget year and both subsequent years. The ongoing federal programs in the budget year and two subsequent years are Title II (Resource 4035), Special Education Local Assistance (Resource 3310), Federal Mental Health (Resource 3327) and Rural Education Achievement Program (Resource 5811). Revenue for Title I, Title II and Federal Mental Health are projected to remain flat in the MYP, Special Education Local Assistance is budgeted based on the AB602, and the preliminary REAP allocation sees slight decrease from 2025-26 revenue.

STATE REVENUE

Unrestricted : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$190 per ADA in all years. The district requested their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The amount declines slightly throughout the MYP based on ADA and projected funding rates.

Restricted : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546 and 6547), Prop 28 Art & Music in School (Resource 6770), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). ELO-P allocation was increased by the state, now allocating \$100,000 per district at a minimum. Happy Valley is recognizing unearned revenue in both 2026-27 & 2027-28 from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$15,405 in the budget year, and the remainder recognized in 2027-28 at \$1,646. Restricted Prop 20 Lottery revenue is estimated at \$82 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. Lastly, the district is required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

Happy Valley Elementary School District
Budget Assumptions
2026-27 Adopted Budget and Multi-Year Projections

LOCAL REVENUE

Unrestricted : Unrestricted local revenue for Happy Valley consists of fund interest and donation revenue. Interest rates were high throughout 2025-26, however interest has been conservatively budgeted in the budget year and multi-year projections in anticipation of a decline in interest rates. The district has also received donations for a construction project for a student bathroom modular. These are one-time funds and have been removed from the multi-year projections.

Restricted : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has donated \$25,608 in the budget year and the corresponding expenditures have been included in the 2026-27 budget. Revenue from the Drive for Schools fundraiser in October 2025 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections.

TRANSFERS

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$63,562 in the budget year, and \$76,931 in 2026-27 and 2027-28. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases, and the expiration of the UPK grant in year 3, which covers the cost of the aide in the TK classroom.

STAFFING

SALARY SCHEDULE

Salary negotiations have not been settled for the budget year and therefore only step & column and staffing changes are budgeted in 2026-27. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

HEALTH & WELFARE

The district continues to pay 100% of the current costs for dental and vision plans for the “employee plus one” in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. The medical coverage cap is currently to \$1600/month, based on FTE. These costs are projected to remain flat in the MYP.

STRS & PERS

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 26.4% in the budget year to 26.9% in 2027-28, and decline again to 26.1% in 2028-29.

FTE

Both Classified & Certificated FTE remains flat in the budget year and the MYP.

Happy Valley Elementary School District
Budget Assumptions
2026-27 Adopted Budget and Multi-Year Projections

BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS

The district installed a student restroom modular building in the 2025-26 fiscal year. The entire cost of modular building was included in the Estimated Actuals. There is an ongoing monthly lease payment included in the budget year and throughout the MYP. Expenditures that correspond with donation revenue have been removed from MYP, as these expenditures will not be realized if donations are not received. 2026-27 expenditures have been projected based on previous budgets, planned expenses, and actuals incurred. There is a 5% increase for inflation to these costs in the multi-year projections. The one-time \$60,000 textbook adoption in 2026-27 has been removed from future years. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, one potential Special Education placement costing approximately \$49,000, and \$35,000 for universal meal costs from the Unrestricted General Fund.

CONCLUSIONS

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the “fair share reduction/share the pain” revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of annual state aid is \$73,875 for Happy Valley, leaving unrestricted funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district’s many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP, though the deficit spending is greatly reduced from the 2024-25 & 2025-26 levels. This structural deficit is a result of increases in salaries, health & welfare increases, PERS and STRS rates, increased costs in Special Education, and projected inflation. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2027-28. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay.

2026-27 Budget Adoption Reserves

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

District: Happy Valley Elementary School

CDS #: 69757

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 & Other Uses	\$ 2,204,511	\$ 2,095,771	\$ 2,124,544
Minimum Reserve requirement 5%	\$ 110,226	\$ 104,789	\$ 106,227
General Fund Combined Ending Fund Balance	\$ 628,262	\$ 616,418	\$ 615,153
Special Reserve Fund Ending Fund Balance	\$ 468,628	\$ 468,628	\$ 468,628
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ -	\$ -	\$ -
Restricted	\$ 76,082	\$ 104,764	\$ 129,971
Committed	\$ -	\$ -	\$ -
Assigned	\$ 362,704	\$ 367,276	\$ 364,896
Reserve for economic uncertainties	\$ 105,924	\$ 101,352	\$ 103,732
Unassigned and Unappropriated	\$ 552,180	\$ 511,654	\$ 485,182
Subtotal Assigned, Unassigned & Unappropriated	\$ 1,020,808	\$ 980,282	\$ 953,810
Total Components of ending balance	\$ 1,096,890	\$ 1,085,046	\$ 1,083,781
Assigned & Unassigned balances above the minimum reserve requirement	\$ 910,582	\$ 875,493	\$ 847,583

Statement of Reasons

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

Since Happy Valley is a Basic Aid district, reserves above the minimum are recommended by School Services of

California and the California School Boards Association for the reasons included below.

1) Reserves for future increases in the rates for both the State Teachers Retirement System (STRS) and the Public

Employees Retirement System (PERS) need to be set aside as those rates continue to increase.

2) Additional reserves are needed to support special needs students who are enrolled in the district. Special needs

students require additional services and/or support or a placement in regional programs. Special Education programs

already require a large contribution from the general fund.

3) The rate of inflation is currently exceeding the projected increase in property tax revenues; the increased cost of

supplies, utilities, services, etc. will need to be absorbed by reserves. Non-Basic Aid districts receive these increased

Cost of Living Adjustments on their LCFF revenues.

4) The district is not receiving additional revenue to fund the mandated Universal Meals programs. Happy

Valley will need to draw on it's reserves to fund these ongoing costs.

5) Cash reserves are needed to ensure cash flow needs are met throughout the year for payroll and accounts payable.

Cash flow can be challenging for Basic Aid districts as cash is received much less frequently than it is for non-Basic Aid

districts.

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: Happy Valley Elementary School
Date: June 3, 2026

Public Hearing:

Place: Happy Valley Elementary School
Date: June 10, 2026
Time: 3:30pm

Adoption Date: June 17, 2026
Signed: _____

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

Printed Name: Michelle Stewart Title: Superintendent/Principal

Contact person for additional information on the budget reports:

Name: Michelle Stewart
Title: Superintendent/Principal

Telephone: 831-429-1456
E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/17/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Description	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)	106.13	105.35	108.67	97.76	97.76	107.09
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)						
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)	106.13	105.35	108.67	97.76	97.76	107.09
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.50	.50	.50			
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)	.50	.50	.50	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	106.63	105.85	109.17	97.76	97.76	107.09
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

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):

98
District's ADA Standard Percentage Level: 3.0%

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	111	115		
Charter School				
Total ADA	111	115	N/A	Met
Second Prior Year (2024-25)				
District Regular	116	116		
Charter School				
Total ADA	116	116	N/A	Met
First Prior Year (2025-26)				
District Regular	108	109		
Charter School		0		
Total ADA	108	109	N/A	Met
Budget Year (2026-27)				
District Regular	107			
Charter School	0			
Total ADA	107			

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)					
District Regular	121		122		
Charter School					
Total Enrollment	121		122	N/A	Met
Second Prior Year (2024-25)					
District Regular	110		107		
Charter School					
Total Enrollment	110		107	2.7%	Met
First Prior Year (2025-26)					
District Regular	112		111		
Charter School					
Total Enrollment	112		111	0.9%	Met
Budget Year (2026-27)					
District Regular	104				
Charter School					
Total Enrollment	104				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	115	122	
Charter School		0	
Total ADA/Enrollment	115	122	94.0%
Second Prior Year (2024-25)			
District Regular	100	107	
Charter School	0		
Total ADA/Enrollment	100	107	93.1%
First Prior Year (2025-26)			
District Regular	106	111	
Charter School			
Total ADA/Enrollment	106	111	95.6%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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	98	104		
Charter School	0			
Total ADA/Enrollment	98	104	94.0%	Met
1st Subsequent Year (2027-28)				
District Regular	93	99		
Charter School				
Total ADA/Enrollment	93	99	94.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	88	94		
Charter School				
Total ADA/Enrollment	88	94	94.0%	Met

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

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

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

Explanation:
(required if NOT met)

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)	109.17	107.09	101.46	98.98
b. Prior Year ADA (Funded)		109.17	107.09	101.46
c. Difference (Step 1a minus Step 1b)		(2.08)	(5.63)	(2.48)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.91%)	(5.26%)	(2.44%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,443,375.00	1,483,492.00	1,524,012.00
b1. COLA percentage		2.30%	2.87%	3.06%
b2. COLA amount (proxy for purposes of this criterion)		33,197.63	42,576.22	46,634.77
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	2.87%	3.06%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.39%	(2.39%)	.62%
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)	1,347,766.00	1,388,199.00	1,429,845.00	1,472,740.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,443,375.00	1,483,492.00	1,524,012.00	1,566,411.00
District's Projected Change in LCFF Revenue:		2.78%	2.73%	2.78%
Basic Aid Standard		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2023-24)	1,351,042.10	1,652,108.83	81.8%		
Second Prior Year (2024-25)	1,340,395.63	1,628,674.50	82.3%		
First Prior Year (2025-26)	1,296,235.38	1,830,729.49	70.8%		
	Historical Average Ratio:		78.3%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):			5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			73.3% to 83.3%	73.3% to 83.3%	73.3% to 83.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	1,337,464.82	1,564,866.08	85.5%		Not Met
1st Subsequent Year (2027-28)	1,392,710.66	1,634,799.78	85.2%		Not Met
2nd Subsequent Year (2028-29)	1,399,677.42	1,653,007.69	84.7%		Not Met

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

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

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

Explanation:
(required if NOT met)

Happy Valley had significant, one-time capital outlay costs in 2025-26, causing the ratio to be drastically lower than in prior years. The district is not projecting any large one-time costs in the budget year or MYP, and therefore are returning to a normal ratio of unrestricted salaries & benefits in the future years.

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):	.39%	(2.39%)	.62%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.61% to 10.39%	-12.39% to 7.61%	-9.38% to 10.62%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.61% to 5.39%	-7.39% to 2.61%	-4.38% to 5.62%

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)	68,273.51		
Budget Year (2026-27)	52,667.00	(22.86%)	Yes
1st Subsequent Year (2027-28)	52,667.00	0.00%	No
2nd Subsequent Year (2028-29)	52,667.00	0.00%	No

Explanation:
(required if Yes)

The district received Title I revenue in 2025-26, but is not projecting to receive this revenue in the budget year.

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

First Prior Year (2025-26)	322,333.74		
Budget Year (2026-27)	275,886.29	(14.41%)	Yes
1st Subsequent Year (2027-28)	260,998.45	(5.40%)	No
2nd Subsequent Year (2028-29)	257,951.50	(1.17%)	No

Explanation:
(required if Yes)

In 2025-26, Happy Valley received a Behavioral Health Bridge Grant for \$14,550 that is removed in the budget year. The district is also not budgeting the Student Support & Professional Development Block Grant in the budget year until these funds are allocated.

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

First Prior Year (2025-26)	356,933.01		
Budget Year (2026-27)	201,526.18	(43.54%)	Yes
1st Subsequent Year (2027-28)	169,318.18	(15.98%)	Yes
2nd Subsequent Year (2028-29)	169,318.18	0.00%	No

Explanation:
(required if Yes)

The district is projecting a decrease mainly in donation funds, both for the now-completed restroom project and also the garden program due to carryover. There is also a reduction to Special Education revenue due to a one-time reimbursement received in the prior year. In the first subsequent year, all donation revenue is removed from the budget until promised or received.

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

First Prior Year (2025-26)	29,001.72		
Budget Year (2026-27)	88,739.02	205.98%	Yes
1st Subsequent Year (2027-28)	24,676.22	(72.19%)	Yes
2nd Subsequent Year (2028-29)	25,910.03	5.00%	No

Explanation:
(required if Yes)

Happy Valley has budgeted for a textbook adoption costing approximately \$60,000 in the budget year. This cost is removed in the first subsequent year.

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

First Prior Year (2025-26)	526,935.67		
Budget Year (2026-27)	450,704.80	(14.47%)	Yes
1st Subsequent Year (2027-28)	411,513.55	(8.70%)	Yes
2nd Subsequent Year (2028-29)	432,051.28	4.99%	No

Explanation:
(required if Yes)

The District has two high-cost students placed in a Special Day Class that will be aging out of the district after the 25-26 school year. These costs are removed from the budget. In the first subsequent year, there are further reductions to remove the cost of the one-time gopher mitigation occurring at the beginning of the 26-27 fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	747,540.26		
Budget Year (2026-27)	530,079.47	(29.09%)	Not Met
1st Subsequent Year (2027-28)	482,983.63	(8.88%)	Met
2nd Subsequent Year (2028-29)	479,936.68	(.63%)	Met

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

First Prior Year (2025-26)	555,937.39		
Budget Year (2026-27)	539,443.82	(2.97%)	Met
1st Subsequent Year (2027-28)	436,189.77	(19.14%)	Not Met
2nd Subsequent Year (2028-29)	457,961.31	4.99%	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.

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	<p>The district received Title I revenue in 2025-26, but is not projecting to receive this revenue in the budget year.</p>
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>In 2025-26, Happy Valley received a Behavioral Health Bridge Grant for \$14,550 that is removed in the budget year. The district is also not budgeting the Student Support & Professional Development Block Grant in the budget year until these funds are allocated.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>The district is projecting a decrease mainly in donation funds, both for the now-completed restroom project and also the garden program due to carryover. There is also a reduction to Special Education revenue due to a one-time reimbursement received in the prior year. In the first subsequent year, all donation revenue is removed from the budget until promised or received.</p>

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

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	<p>Happy Valley has budgeted for a textbook adoption costing approximately \$60,000 in the budget year. This cost is removed in the first subsequent year.</p>
<p>Explanation: Services and Other Exps (linked from 6B if NOT met)</p>	<p>The District has two high-cost students placed in a Special Day Class that will be aging out of the district after the 25-26 school year. These costs are removed from the budget. In the first subsequent year, there are further reductions to remove the cost of the one-time gopher mitigation occurring at the beginning of the 26-27 fiscal year.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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)	2,117,537.27			
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	2,117,537.27	63,526.12	10,000.00	Not 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	115,195.00	109,184.00	451,627.90
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	853,396.78	660,475.21	565,267.11
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)	968,591.78	769,659.21	1,016,895.01
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,303,897.36	2,183,670.76	2,539,920.38
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,303,897.36	2,183,670.76	2,539,920.38
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	42.0%	35.2%	40.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	14.0%	11.7%	13.3%

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	(248,831.56)	1,672,108.83	14.9%	Not Met
Second Prior Year (2024-25)	(192,921.57)	1,628,674.50	11.8%	Not Met
First Prior Year (2025-26)	(95,208.10)	1,830,729.49	5.2%	Met
Budget Year (2026-27) (Information only)	(13,087.16)	1,564,866.08		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Happy Valley has been met with Special Education costs in previous years that far exceed revenue received from the SELPA, requiring large contributions from the general fund. The District is working diligently to reduce or eliminate the structural deficit.

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	1,104,623.10	1,102,228.34	.2%	Met
Second Prior Year (2024-25)	730,175.76	853,396.78	N/A	Met
First Prior Year (2025-26)	512,641.47	660,475.21	N/A	Met
Budget Year (2026-27) (Information only)	565,267.11			

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	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	615,730.87	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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.)	98	93	88
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,204,511.27	2,095,770.55	2,124,544.90
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,204,511.27	2,095,770.55	2,124,544.90

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	110,225.56	104,788.53	106,227.25
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)	110,225.56	104,788.53	106,227.25

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	552,179.95	511,654.43
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	468,627.90	468,627.90
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)	1,020,807.85	980,282.33
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	46.31%	44.89%
	District's Reserve Standard (Section 10B, Line 7):	110,225.56	104,788.53
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(150,591.58)			
Budget Year (2026-27)	(102,615.12)	(47,976.46)	(31.9%)	Not Met
1st Subsequent Year (2027-28)	(112,892.62)	10,277.50	10.0%	Met
2nd Subsequent Year (2028-29)	(122,031.75)	9,139.13	8.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	53,630.90			
Budget Year (2026-27)	63,562.36	9,931.46	18.5%	Met
1st Subsequent Year (2027-28)	76,931.20	13,368.84	21.0%	Met
2nd Subsequent Year (2028-29)	76,931.20	0.00	0.0%	Met
1c. Transfers Out, 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

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 to Special Education are projected to decrease in the budget year due to two high-cost students aging out of the district.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

No

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:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	<input type="text"/>	<input type="text"/>

4. OPEB Liabilities

a. Total OPEB liability	<input type="text"/>
b. OPEB plan(s) fiduciary net position (if applicable)	<input type="text"/>
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<input type="text"/>
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<input type="text"/>

	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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	7.05	7.05	7.05	7.05

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

6,194

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

0	0	0
---	---	---

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

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

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

Yes		
132,370		
7.0%		

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:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
8,230	18,560	5,010

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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Certificated (Non-management) Attrition (layoffs and retirements)

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

Happy Valley pays 100% of health & welfare benefits up to \$1600 per month.

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	3.41	3.41	3.41	3.41

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,275		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	0	0	0
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,820		
3.	Percent change in step & column over prior year			

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

No classified employees are eligible for health & welfare coverage due to FTE less than the minimum.

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	2.00	2.00	2.00	2.00

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

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

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,443,375.00	0.00	1,443,375.00	1,483,492.00	0.00	1,483,492.00	2.8%
2) Federal Revenue		8100-8299	1,261.39	67,012.12	68,273.51	0.00	52,667.00	52,667.00	-22.9%
3) Other State Revenue		8300-8599	34,017.50	288,316.24	322,333.74	32,861.50	243,024.79	275,886.29	-14.4%
4) Other Local Revenue		8600-8799	177,678.18	179,254.83	356,933.01	74,478.18	127,048.00	201,526.18	-43.5%
5) TOTAL, REVENUES			1,656,332.07	534,583.19	2,190,915.26	1,590,831.68	422,739.79	2,013,571.47	-8.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	720,939.00	114,042.85	834,981.85	741,250.11	130,417.66	871,667.77	4.4%
2) Classified Salaries		2000-2999	208,430.63	39,061.58	247,492.21	210,034.66	41,951.08	251,985.74	1.8%
3) Employee Benefits		3000-3999	366,865.75	113,387.97	480,253.72	386,180.05	117,605.85	503,785.90	4.9%
4) Books and Supplies		4000-4999	9,582.11	19,419.61	29,001.72	10,029.02	78,710.00	88,739.02	206.0%
5) Services and Other Operating Expenditures		5000-5999	238,660.41	288,275.26	526,935.67	191,338.20	259,366.60	450,704.80	-14.5%
6) Capital Outlay		6000-6999	225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	67,154.87	62,551.53	129,706.40	35,078.04	2,550.00	37,628.04	-71.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,880.09)	6,880.09	0.00	(9,044.00)	9,044.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,830,729.49	709,190.89	2,539,920.38	1,564,866.08	639,645.19	2,204,511.27	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,397.42)	(174,607.70)	(349,005.12)	25,965.60	(216,905.40)	(190,939.80)	-45.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	53,630.90	0.00	53,630.90	63,562.36	0.00	63,562.36	18.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(150,591.58)	150,591.58	0.00	(102,615.12)	102,615.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,189.32	150,591.58	229,780.90	(39,052.76)	102,615.12	63,562.36	-72.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,208.10)	(24,016.12)	(119,224.22)	(13,087.16)	(114,290.28)	(127,377.44)	6.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%
2) Ending Balance, June 30 (E + F1e)			565,267.11	190,372.40	755,639.51	552,179.95	76,082.12	628,262.07	-16.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	190,372.40	190,372.40	0.00	76,082.12	76,082.12	-60.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	565,267.11	0.00	565,267.11	552,179.95	0.00	552,179.95	-2.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	801,979.84	151,629.33	953,609.17				
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	0.00	0.00	0.00				
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	0.00	0.00				
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				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			801,979.84	151,629.33	953,609.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	82,620.83	5,344.36	87,965.19				
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	35,675.52	35,675.52				
6) TOTAL, LIABILITIES			82,620.83	41,019.88	123,640.71				
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)			719,359.01	110,609.45	829,968.46				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,734.00	0.00	21,734.00	21,418.00	0.00	21,418.00	-1.5%
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	5,750.00	0.00	5,750.00	5,923.00	0.00	5,923.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,316,085.00	0.00	1,316,085.00	1,355,567.00	0.00	1,355,567.00	3.0%
Unsecured Roll Taxes		8042	23,737.00	0.00	23,737.00	24,449.00	0.00	24,449.00	3.0%
Prior Years' Taxes		8043	2,194.00	0.00	2,194.00	2,260.00	0.00	2,260.00	3.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			1,443,375.00	0.00	1,443,375.00	1,483,492.00	0.00	1,483,492.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			1,443,375.00	0.00	1,443,375.00	1,483,492.00	0.00	1,483,492.00	2.8%
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	16,685.00	16,685.00	0.00	16,685.00	16,685.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,449.00	1,449.00	0.00	1,288.00	1,288.00	-11.1%
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		13,225.00	13,225.00		0.00	0.00	-100.0%
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		2,338.00	2,338.00		1,843.00	1,843.00	-21.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,005.12	1,005.12		1,221.00	1,221.00	21.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,261.39	32,310.00	33,571.39	0.00	31,630.00	31,630.00	-5.8%
TOTAL, FEDERAL REVENUE			1,261.39	67,012.12	68,273.51	0.00	52,667.00	52,667.00	-22.9%
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	3,962.00	0.00	3,962.00	3,962.00	0.00	3,962.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,556.00	8,825.00	29,381.00	19,400.00	8,373.00	27,773.00	-5.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		100,000.00	100,000.00		100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		13,844.00	13,844.00		13,844.00	13,844.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,499.50	165,647.24	175,146.74	9,499.50	120,807.79	130,307.29	-25.6%
TOTAL, OTHER STATE REVENUE			34,017.50	288,316.24	322,333.74	32,861.50	243,024.79	275,886.29	-14.4%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	51,975.00	0.00	51,975.00	51,975.00	0.00	51,975.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,000.00	0.00	28,000.00	15,000.00	0.00	15,000.00	-46.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,073.00	0.00	1,073.00	1,073.00	0.00	1,073.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	96,630.18	83,625.83	180,256.01	6,430.18	32,208.00	38,638.18	-78.6%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		95,629.00	95,629.00		94,840.00	94,840.00	-0.8%
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			177,678.18	179,254.83	356,933.01	74,478.18	127,048.00	201,526.18	-43.5%
TOTAL, REVENUES			1,656,332.07	534,583.19	2,190,915.26	1,590,831.68	422,739.79	2,013,571.47	-8.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	546,171.00	108,951.19	655,122.19	561,239.07	125,984.10	687,223.17	4.9%
Certificated Pupil Support Salaries		1200	0.00	5,091.66	5,091.66	0.00	4,433.56	4,433.56	-12.9%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	0.00	174,768.00	180,011.04	0.00	180,011.04	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			720,939.00	114,042.85	834,981.85	741,250.11	130,417.66	871,667.77	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	46,893.93	37,383.62	84,277.55	45,670.40	40,240.12	85,910.52	1.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	159,600.60	1,677.96	161,278.56	162,764.16	1,710.96	164,475.12	2.0%
Other Classified Salaries		2900	1,936.10	0.00	1,936.10	1,600.10	0.00	1,600.10	-17.4%
TOTAL, CLASSIFIED SALARIES			208,430.63	39,061.58	247,492.21	210,034.66	41,951.08	251,985.74	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	136,436.92	100,570.95	237,007.87	141,976.35	108,444.83	250,421.18	5.7%
PERS		3201-3202	46,368.87	4,407.92	50,776.79	46,583.39	451.70	47,035.09	-7.4%
OASDI/Medicare/Alternative		3301-3302	26,237.94	5,139.42	31,377.36	26,408.07	5,100.31	31,508.38	0.4%
Health and Welfare Benefits		3401-3402	140,396.32	256.05	140,652.37	153,404.47	284.13	153,688.60	9.3%
Unemployment Insurance		3501-3502	451.59	78.03	529.62	461.44	86.14	547.58	3.4%
Workers' Compensation		3601-3602	16,974.11	2,935.60	19,909.71	17,346.33	3,238.74	20,585.07	3.4%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			366,865.75	113,387.97	480,253.72	386,180.05	117,605.85	503,785.90	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,750.00	5,750.00	0.00	64,000.00	64,000.00	1,013.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,379.02	13,669.61	23,048.63	10,029.02	14,710.00	24,739.02	7.3%
Noncapitalized Equipment		4400	203.09	0.00	203.09	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,582.11	19,419.61	29,001.72	10,029.02	78,710.00	88,739.02	206.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	60,000.00	60,000.00	0.00	65,000.00	65,000.00	8.3%
Travel and Conferences		5200	1,500.00	2,268.48	3,768.48	1,500.00	1,795.00	3,295.00	-12.6%
Dues and Memberships		5300	4,750.00	0.00	4,750.00	4,750.00	0.00	4,750.00	0.0%
Insurance		5400 - 5499	23,626.00	0.00	23,626.00	25,000.00	0.00	25,000.00	5.8%
Operations and Housekeeping Services		5500	51,700.00	13,800.00	65,500.00	50,950.00	13,420.00	64,370.00	-1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,150.00	66,454.00	72,604.00	6,250.00	33,746.13	39,996.13	-44.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	144,886.41	145,752.78	290,639.19	95,990.20	145,405.47	241,395.67	-16.9%
Communications		5900	6,048.00	0.00	6,048.00	6,898.00	0.00	6,898.00	14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			238,660.41	288,275.26	526,935.67	191,338.20	259,366.60	450,704.80	-14.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			225,976.81	65,572.00	291,548.81	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	60,000.00	60,000.00	0.00	0.00	0.00	-100.0%
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	2,551.53	2,551.53	0.00	2,550.00	2,550.00	-0.1%
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	10,732.34	0.00	10,732.34	9,634.03	0.00	9,634.03	-10.2%
Other Debt Service - Principal		7439	56,422.53	0.00	56,422.53	25,444.01	0.00	25,444.01	-54.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,154.87	62,551.53	129,706.40	35,078.04	2,550.00	37,628.04	-71.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,880.09)	6,880.09	0.00	(9,044.00)	9,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,880.09)	6,880.09	0.00	(9,044.00)	9,044.00	0.00	0.0%
TOTAL, EXPENDITURES			1,830,729.49	709,190.89	2,539,920.38	1,564,866.08	639,645.19	2,204,511.27	-13.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	53,630.90	0.00	53,630.90	63,562.36	0.00	63,562.36	18.5%
(a) TOTAL, INTERFUND TRANSFERS IN			53,630.90	0.00	53,630.90	63,562.36	0.00	63,562.36	18.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
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			176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(150,591.58)	150,591.58	0.00	(102,615.12)	102,615.12	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			(150,591.58)	150,591.58	0.00	(102,615.12)	102,615.12	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,189.32	150,591.58	229,780.90	(39,052.76)	102,615.12	63,562.36	-72.3%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,443,375.00	0.00	1,443,375.00	1,483,492.00	0.00	1,483,492.00	2.8%
2) Federal Revenue		8100-8299	1,261.39	67,012.12	68,273.51	0.00	52,667.00	52,667.00	-22.9%
3) Other State Revenue		8300-8599	34,017.50	288,316.24	322,333.74	32,861.50	243,024.79	275,886.29	-14.4%
4) Other Local Revenue		8600-8799	177,678.18	179,254.83	356,933.01	74,478.18	127,048.00	201,526.18	-43.5%
5) TOTAL, REVENUES			1,656,332.07	534,583.19	2,190,915.26	1,590,831.68	422,739.79	2,013,571.47	-8.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		862,129.07	405,990.45	1,268,119.52	864,921.33	524,142.76	1,389,064.09	9.5%
2) Instruction - Related Services	2000-2999		325,450.82	15,457.63	340,908.45	336,989.32	15,724.00	352,713.32	3.5%
3) Pupil Services	3000-3999		26,903.33	64,559.61	91,462.94	36,975.00	32,774.65	69,749.65	-23.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		222,254.13	14,205.67	236,459.80	226,252.39	16,672.65	242,925.04	2.7%
8) Plant Services	8000-8999		326,837.27	146,426.00	473,263.27	64,650.00	47,781.13	112,431.13	-76.2%
9) Other Outgo	9000-9999	Except 7600-7699	67,154.87	62,551.53	129,706.40	35,078.04	2,550.00	37,628.04	-71.0%
10) TOTAL, EXPENDITURES			1,830,729.49	709,190.89	2,539,920.38	1,564,866.08	639,645.19	2,204,511.27	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(174,397.42)	(174,607.70)	(349,005.12)	25,965.60	(216,905.40)	(190,939.80)	-45.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	53,630.90	0.00	53,630.90	63,562.36	0.00	63,562.36	18.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	176,150.00	0.00	176,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(150,591.58)	150,591.58	0.00	(102,615.12)	102,615.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,189.32	150,591.58	229,780.90	(39,052.76)	102,615.12	63,562.36	-72.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,208.10)	(24,016.12)	(119,224.22)	(13,087.16)	(114,290.28)	(127,377.44)	6.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,475.21	214,388.52	874,863.73	565,267.11	190,372.40	755,639.51	-13.6%
2) Ending Balance, June 30 (E + F1e)			565,267.11	190,372.40	755,639.51	552,179.95	76,082.12	628,262.07	-16.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	190,372.40	190,372.40	0.00	76,082.12	76,082.12	-60.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	565,267.11	0.00	565,267.11	552,179.95	0.00	552,179.95	-2.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	26,034.00	0.00
6300	Lottery: Instructional Materials	65,000.06	9,373.06
6546	Mental Health-Related Services	6,442.47	0.00
6547	Special Education Early Intervention Preschool Grant	45,831.30	52,517.16
7311	Classified School Employee Professional Development Block Grant	37.62	37.62
7435	Learning Recovery Emergency Block Grant	1,181.00	0.00
7810	Other Restricted State	2,359.53	2,359.53
9010	Other Restricted Local	43,486.42	11,794.75
Total, Restricted Balance		190,372.40	76,082.12

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	1,483,492.00	2.73%	1,524,012.00	2.78%	1,566,411.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	32,861.50	-3.40%	31,745.50	-3.15%	30,746.50
4. Other Local Revenues	8600-8799	74,478.18	0.00%	74,478.18	0.00%	74,478.18
5. Other Financing Sources						
a. Transfers In	8900-8929	63,562.36	21.03%	76,931.20	0.00%	76,931.20
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(102,615.12)	10.02%	(112,892.62)	8.10%	(122,031.75)
6. Total (Sum lines A1 thru A5c)		1,551,778.92	2.74%	1,594,274.26	2.02%	1,626,535.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				741,250.11		775,204.58
b. Step & Column Adjustment				18,560.00		4,514.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				15,394.47		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	741,250.11	4.58%	775,204.58	0.58%	779,718.58
2. Classified Salaries						
a. Base Salaries				210,034.66		223,403.50
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,368.84		1,316.76
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	210,034.66	6.37%	223,403.50	0.59%	224,720.26
3. Employee Benefits	3000-3999	386,180.05	2.05%	394,102.58	0.29%	395,238.58
4. Books and Supplies	4000-4999	10,029.02	5.00%	10,530.47	5.00%	11,056.99
5. Services and Other Operating Expenditures	5000-5999	191,338.20	7.41%	205,524.61	5.21%	216,239.24
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	35,078.04	0.00%	35,078.04	0.00%	35,078.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,044.00)	0.00%	(9,044.00)	0.00%	(9,044.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,564,866.08	4.47%	1,634,799.78	1.11%	1,653,007.69

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)		(13,087.16)		(40,525.52)		(26,472.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		565,267.11		552,179.95		511,654.43
2. Ending Fund Balance (Sum lines C and D1)		552,179.95		511,654.43		485,181.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	552,179.95		511,654.43		485,181.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		552,179.95		511,654.43		485,181.87
E. AVAILABLE RESERVES						
1. General Fund						
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	552,179.95		511,654.43		485,181.87
(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	468,627.90		468,627.90		468,627.90
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,020,807.85		980,282.33		953,809.77
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.						
In SY1, a portion of a Certificated teacher's salary was moved from the SSPDDBG (Rsc 6019) in 26-27 into the 0000 resource due to the grant being fully expended. For Classified salaries, the majority of one aide's salary in the TK classroom is moved from the UPK grant (Rsc 6053) into the 0000 resource as the grant will be nearly fully expended. In SY2, the remainder of the TK aide's salary is moved to the 0000 resource.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	52,667.00	0.00%	52,667.00	0.00%	52,667.00
3. Other State Revenues	8300-8599	243,024.79	-5.67%	229,252.95	-0.89%	227,205.00
4. Other Local Revenues	8600-8799	127,048.00	-25.35%	94,840.00	0.00%	94,840.00
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	102,615.12	10.02%	112,892.62	8.10%	122,031.75
6. Total (Sum lines A1 thru A5c)		525,354.91	-6.80%	489,652.57	1.45%	496,743.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				130,417.66		92,230.83
b. Step & Column Adjustment				3,076.00		1,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,262.83)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	130,417.66	-29.28%	92,230.83	1.37%	93,490.83
2. Classified Salaries						
a. Base Salaries				41,951.08		29,565.59
b. Step & Column Adjustment				983.35		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,368.84)		(1,316.76)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,951.08	-29.52%	29,565.59	-4.45%	28,248.83
3. Employee Benefits	3000-3999	117,605.85	-8.64%	107,445.66	0.09%	107,538.47
4. Books and Supplies	4000-4999	78,710.00	-82.03%	14,145.75	5.00%	14,853.04
5. Services and Other Operating Expenditures	5000-5999	259,366.60	-20.58%	205,988.94	4.77%	215,812.04
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	2,550.00	0.00%	2,550.00	0.00%	2,550.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,044.00	0.00%	9,044.00	0.00%	9,044.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		639,645.19	-27.93%	460,970.77	2.29%	471,537.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(114,290.28)		28,681.80		25,206.54

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)		190,372.40		76,082.12		104,763.92
2. Ending Fund Balance (Sum lines C and D1)		76,082.12		104,763.92		129,970.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	76,082.12		104,763.92		129,970.46
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)		76,082.12		104,763.92		129,970.46
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.						
In SY1, a portion of a Certificated teacher's salary was moved from the SSPDDBG (Rsc 6019) in 26-27 into the 0000 resource due to the grant being fully expended. All salaries associated with donation funds were also removed from budget until the funds are promised or received. For Classified salaries, the majority of one aide's salary in the TK classroom is moved from the UPK grant (Rsc 6053) into the 0000 resource as the grant will be nearly fully expended. In SY2, the remainder of the TK aide's salary is moved to the 0000 resource.						

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	1,483,492.00	2.73%	1,524,012.00	2.78%	1,566,411.00
2. Federal Revenues	8100-8299	52,667.00	0.00%	52,667.00	0.00%	52,667.00
3. Other State Revenues	8300-8599	275,886.29	-5.40%	260,998.45	-1.17%	257,951.50
4. Other Local Revenues	8600-8799	201,526.18	-15.98%	169,318.18	0.00%	169,318.18
5. Other Financing Sources						
a. Transfers In	8900-8929	63,562.36	21.03%	76,931.20	0.00%	76,931.20
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)		2,077,133.83	0.33%	2,083,926.83	1.89%	2,123,278.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				871,667.77		867,435.41
b. Step & Column Adjustment				21,636.00		5,774.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,868.36)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	871,667.77	-0.49%	867,435.41	0.67%	873,209.41
2. Classified Salaries						
a. Base Salaries				251,985.74		252,969.09
b. Step & Column Adjustment				983.35		0.00
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	251,985.74	0.39%	252,969.09	0.00%	252,969.09
3. Employee Benefits	3000-3999	503,785.90	-0.44%	501,548.24	0.25%	502,777.05
4. Books and Supplies	4000-4999	88,739.02	-72.19%	24,676.22	5.00%	25,910.03
5. Services and Other Operating Expenditures	5000-5999	450,704.80	-8.70%	411,513.55	4.99%	432,051.28
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	37,628.04	0.00%	37,628.04	0.00%	37,628.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,204,511.27	-4.93%	2,095,770.55	1.37%	2,124,544.90
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(127,377.44)		(11,843.72)		(1,266.02)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		755,639.51		628,262.07		616,418.35
2. Ending Fund Balance (Sum lines C and D1)		628,262.07		616,418.35		615,152.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	76,082.12		104,763.92		129,970.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	552,179.95		511,654.43		485,181.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		628,262.07		616,418.35		615,152.33
E. AVAILABLE RESERVES						
1. General Fund						
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	552,179.95		511,654.43		485,181.87
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	468,627.90		468,627.90		468,627.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,020,807.85		980,282.33		953,809.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		46.31%		46.77%		44.89%
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?	No					

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		0.00		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)						
		97.76		93.06		88.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		2,204,511.27		2,095,770.55		2,124,544.90
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)						
		2,204,511.27		2,095,770.55		2,124,544.90
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		110,225.56		104,788.53		106,227.25
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)						
		110,225.56		104,788.53		106,227.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,000.00	17,000.00	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)			17,000.00	17,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,627.90	451,627.90	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,627.90	451,627.90	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,627.90	451,627.90	3.9%
2) Ending Balance, June 30 (E + F1e)			451,627.90	468,627.90	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	451,627.90	468,627.90	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	444,304.29		
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			444,304.29		
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)			444,304.29		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,000.00	17,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	17,000.00	0.0%
TOTAL, REVENUES			17,000.00	17,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,000.00	17,000.00	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)			17,000.00	17,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,627.90	451,627.90	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,627.90	451,627.90	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,627.90	451,627.90	3.9%
2) Ending Balance, June 30 (E + F1e)			451,627.90	468,627.90	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	451,627.90	468,627.90	3.8%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,858.80	2,010.00	-29.7%
5) TOTAL, REVENUES			2,858.80	2,010.00	-29.7%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	494.48	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			494.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,364.32	2,010.00	-15.0%
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)			2,364.32	2,010.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.59	2,366.91	91,286.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.59	2,366.91	91,286.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.59	2,366.91	91,286.5%
2) Ending Balance, June 30 (E + F1e)			2,366.91	4,376.91	84.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,366.91	4,376.91	84.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,365.27		
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			2,365.27		
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)			2,365.27		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	10.00	10.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,848.80	2,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,858.80	2,010.00	-29.7%
TOTAL, REVENUES			2,858.80	2,010.00	-29.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
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	494.48	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			494.48	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			494.48	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	2,858.80	2,010.00	-29.7%
5) TOTAL, REVENUES			2,858.80	2,010.00	-29.7%
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		56.98	0.00	-100.0%
8) Plant Services	8000-8999		437.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			494.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,364.32	2,010.00	-15.0%
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)			2,364.32	2,010.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.59	2,366.91	91,286.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.59	2,366.91	91,286.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.59	2,366.91	91,286.5%
2) Ending Balance, June 30 (E + F1e)			2,366.91	4,376.91	84.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,366.91	4,376.91	84.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,366.91	4,376.91
Total, Restricted Balance		2,366.91	4,376.91

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	10,473.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			11,973.00	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	4,838.30	0.00	-100.0%
6) Capital Outlay		6000-6999	135,977.59	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			140,815.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,842.89)	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)			(128,842.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,883.92	2,041.03	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,883.92	2,041.03	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,883.92	2,041.03	-98.4%
2) Ending Balance, June 30 (E + F1e)			2,041.03	2,041.03	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	2,041.03	2,041.03	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	4.40		
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			4.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			4.40		
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	10,473.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,473.00	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	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	0.00	-100.0%
TOTAL, REVENUES			11,973.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	4,838.30	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,838.30	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	135,977.59	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			135,977.59	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			140,815.89	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.0%
Proceeds from SBITAs			8974	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,473.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			11,973.00	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		140,815.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,815.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(128,842.89)	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)			(128,842.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,883.92	2,041.03	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,883.92	2,041.03	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,883.92	2,041.03	-98.4%
2) Ending Balance, June 30 (E + F1e)			2,041.03	2,041.03	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	2,041.03	2,041.03	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	2,041.03	2,041.03
Total, Restricted Balance		2,041.03	2,041.03

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,613.00	51,900.00	-9.9%
5) TOTAL, REVENUES			57,613.00	51,900.00	-9.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,613.00	51,900.00	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,630.90	63,562.36	18.5%
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			(53,630.90)	(63,562.36)	18.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,982.10	(11,662.36)	-392.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,448.18	1,161,430.28	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,448.18	1,161,430.28	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,448.18	1,161,430.28	0.3%
2) Ending Balance, June 30 (E + F1e)			1,161,430.28	1,149,767.92	-1.0%
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	1,114,087.53	1,114,087.53	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	47,342.75	35,680.39	-24.6%
Endowment Fund held at County Treasury	0000	9780	47,342.75		
Endowment Fund held at County Treasury	0000	9780		35,680.39	
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	100,325.58		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,114,087.53		
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			1,214,413.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,214,413.11		
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	1,900.00	1,900.00	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	55,713.00	50,000.00	-10.3%
TOTAL, OTHER LOCAL REVENUE			57,613.00	51,900.00	-9.9%
TOTAL, REVENUES			57,613.00	51,900.00	-9.9%
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					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
Food		4700	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	53,630.90	63,562.36	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,630.90	63,562.36	18.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(53,630.90)	(63,562.36)	18.5%

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	57,613.00	51,900.00	-9.9%
5) TOTAL, REVENUES			57,613.00	51,900.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			57,613.00	51,900.00	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,630.90	63,562.36	18.5%
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			(53,630.90)	(63,562.36)	18.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,982.10	(11,662.36)	-392.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,448.18	1,161,430.28	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,448.18	1,161,430.28	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,448.18	1,161,430.28	0.3%
2) Ending Balance, June 30 (E + F1e)			1,161,430.28	1,149,767.92	-1.0%
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	1,114,087.53	1,114,087.53	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	47,342.75	35,680.39	-24.6%
Endowment Fund held at County Treasury	0000	9780	47,342.75		
Endowment Fund held at County Treasury	0000	9780		35,680.39	
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	1,114,087.53	1,114,087.53
Total, Restricted Balance		1,114,087.53	1,114,087.53

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,539,920.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	67,012.12
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	291,548.81
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	67,154.87
4. Other Transfers Out	All	9200	7200-7299	2,551.53
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				361,255.21
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,111,653.05
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				105.85
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,949.49
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,129,237.64	20,973.58
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,129,237.64	20,973.58
B. Required effort (Line A.2 times 90%)			1,916,313.88	18,876.22
C. Current year expenditures (Line I.E and Line II.B)			2,111,653.05	19,949.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					53,630.90	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						53,630.90		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1
 2025-26 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	53,630.90	53,630.90	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,562.36	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						63,562.36		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	63,562.36	63,562.36		

