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: 1050 Main Street, Roseville, CA 95678

Date: June 11, 2026

Public Hearing:

Place: 1050 Main St., Roseville, CA 95678

Date: June 15, 2026

Time: 6:00 PM

Adoption Date: June 17,2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Derk Garcia

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Amy Banks

Title: Associate Superintendent of Business

Telephone: (916) 771-1600 ext 50111

E-mail: abanks01@rcsdk8.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/15/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district’s financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Group

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

Signature (Original signature required)

	06/17/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Derk Garcia	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Amy Banks	Associate Superintendent of Business
Name	Title
abanks01@rcsdk8.org	(916) 771-1600 ext 50111
Email	Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	150,579,709.00	3,761,770.00	154,341,479.00	156,442,404.00	3,962,218.00	160,404,622.00	3.9%
2) Federal Revenue		8100-8299	0.00	5,215,034.00	5,215,034.00	0.00	4,905,552.00	4,905,552.00	-5.9%
3) Other State Revenue		8300-8599	4,230,566.00	25,287,300.00	29,517,866.00	4,393,466.00	21,557,144.00	25,950,610.00	-12.1%
4) Other Local Revenue		8600-8799	3,934,586.00	9,422,387.00	13,356,973.00	2,868,214.00	9,620,967.00	12,489,181.00	-6.5%
5) TOTAL, REVENUES			158,744,861.00	43,686,491.00	202,431,352.00	163,704,084.00	40,045,881.00	203,749,965.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,897,485.00	19,894,513.00	88,791,998.00	72,107,181.00	18,406,495.00	90,513,676.00	1.9%
2) Classified Salaries		2000-2999	15,346,186.00	13,812,694.00	29,158,880.00	15,745,697.00	14,403,923.00	30,149,620.00	3.4%
3) Employee Benefits		3000-3999	26,424,288.00	18,670,131.00	45,094,419.00	27,023,669.00	19,167,724.00	46,191,393.00	2.4%
4) Books and Supplies		4000-4999	5,011,926.00	2,578,798.00	7,590,724.00	4,093,552.00	2,091,670.00	6,185,222.00	-18.5%
5) Services and Other Operating Expenditures		5000-5999	13,606,713.00	11,185,988.00	24,792,701.00	13,478,186.00	9,098,508.00	22,576,694.00	-8.9%
6) Capital Outlay		6000-6999	6,883,055.00	2,307,361.00	9,190,416.00	2,666,769.00	0.00	2,666,769.00	-71.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	729,089.00	4,476,446.00	5,205,535.00	702,518.00	4,696,034.00	5,398,552.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(815,564.00)	378,085.00	(437,479.00)	(890,747.00)	449,678.00	(441,069.00)	0.8%
9) TOTAL, EXPENDITURES			136,083,178.00	73,304,016.00	209,387,194.00	134,926,825.00	68,314,032.00	203,240,857.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,661,683.00	(29,617,525.00)	(6,955,842.00)	28,777,259.00	(28,268,151.00)	509,108.00	-107.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	461,125.00	0.00	461,125.00	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	(34,555,017.00)	34,555,017.00	0.00	(33,389,332.00)	33,389,332.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,093,892.00)	34,555,017.00	461,125.00	(33,389,332.00)	33,389,332.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,432,209.00)	4,937,492.00	(6,494,717.00)	(4,612,073.00)	5,121,181.00	509,108.00	-107.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	59,154,325.00	25,576,164.00	84,730,489.00	47,722,116.00	30,513,656.00	78,235,772.00	-7.7%
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)			59,154,325.00	25,576,164.00	84,730,489.00	47,722,116.00	30,513,656.00	78,235,772.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,154,325.00	25,576,164.00	84,730,489.00	47,722,116.00	30,513,656.00	78,235,772.00	-7.7%
2) Ending Balance, June 30 (E + F1e)			47,722,116.00	30,513,656.00	78,235,772.00	43,110,043.00	35,634,837.00	78,744,880.00	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	26,547.95	0.00	26,547.95	26,561.00	0.00	26,561.00	0.0%
Prepaid Items		9713	1,385,228.31	2,042,710.20	3,427,938.51	1,385,228.00	0.00	1,385,228.00	-59.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,470,945.80	28,470,945.80	0.00	35,634,837.00	35,634,837.00	25.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	22,088,999.00	0.00	22,088,999.00	21,422,653.00	0.00	21,422,653.00	-3.0%
Maintenance	0000	9760	*3,574,720.00*		*3,574,720.00*			*0.00*	
Curriculum Adoption	0000	9760	*4,786,746.00*		*4,786,746.00*			*0.00*	
New School Start-Up	0000	9760	*4,420,702.00*		*4,420,702.00*			*0.00*	
Technology Replacement	0000	9760	*6,202,654.00*		*6,202,654.00*			*0.00*	
Safety Measures	0000	9760	*332,414.00*		*332,414.00*			*0.00*	
Technology Infrastructure	0000	9760	*1,129,953.00*		*1,129,953.00*			*0.00*	
SELPA Funding Realignment	0000	9760	*512,950.00*		*512,950.00*			*0.00*	
SELF AB218 Liability	0000	9760	*1,128,860.00*		*1,128,860.00*			*0.00*	
Maintenance	0000	9760			*0.00*	*4,117,720.00*		*4,117,720.00*	
Curriculum Adoption	0000	9760			*0.00*	*4,228,503.00*		*4,228,503.00*	
New School Start-Up	0000	9760			*0.00*	*4,420,702.00*		*4,420,702.00*	
Technology Replacement	0000	9760			*0.00*	*4,679,676.00*		*4,679,676.00*	
Safety Measures	0000	9760			*0.00*	*274,414.00*		*274,414.00*	
Technology Infrastructure	0000	9760			*0.00*	*1,059,828.00*		*1,059,828.00*	
SELPA Funding Realignment	0000	9760			*0.00*	*512,950.00*		*512,950.00*	
SELF AB218 Liability	0000	9760			*0.00*	*1,128,860.00*		*1,128,860.00*	
Shade Structures	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
d) Assigned									
Other Assignments		9780	9,267,283.00	0.00	9,267,283.00	9,158,640.00	0.00	9,158,640.00	-1.2%

			2025-26 Estimated Actuals			2026-27 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Site/Department Carryover	0000	9780	*150,000.00*		*150,000.00*			*0.00*	
Medi-Cal Administrative Activities	0000	9780	*182,877.00*		*182,877.00*			*0.00*	
Erate	0000	9780	*588,481.00*		*588,481.00*			*0.00*	
Furniture Replacement	0000	9780	*54,158.00*		*54,158.00*			*0.00*	
LCFF Supplemental	0000	9780	*4,104,023.00*		*4,104,023.00*			*0.00*	
2% Board Reserve	0000	9780	*4,187,744.00*		*4,187,744.00*			*0.00*	
Site/Department Carryover	0000	9780			*0.00*	*150,000.00*		*150,000.00*	
Medi-Cal Administrative Activities	0000	9780			*0.00*	*192,877.00*		*192,877.00*	
Erate	0000	9780			*0.00*	*588,481.00*		*588,481.00*	
LCFF Supplemental	0000	9780			*0.00*	*4,162,465.00*		*4,162,465.00*	
2% Board Reserve	0000	9780			*0.00*	*4,064,817.00*		*4,064,817.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,281,616.00	0.00	6,281,616.00	6,097,226.00	0.00	6,097,226.00	-2.9%
Unassigned/Unappropriated Amount		9790	8,647,441.74	0.00	8,647,441.74	4,994,735.00	0.00	4,994,735.00	-42.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	82,537,726.94	(6,232,274.50)	76,305,452.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	240,998.00	0.00	240,998.00				
b) in Banks		9120	68,225.22	121,443.69	189,668.91				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(535,829.00)	569,712.50	33,883.50				
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	26,547.95	0.00	26,547.95				
7) Prepaid Expenditures		9330	1,385,228.31	2,042,710.20	3,427,938.51				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			83,747,897.42	(3,498,408.11)	80,249,489.31				
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	5,612,761.14	535,037.50	6,147,798.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,612,761.14	535,037.50	6,147,798.64				
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)			78,135,136.28	(4,033,445.61)	74,101,690.67				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	65,950,192.00	0.00	65,950,192.00	68,675,051.00	0.00	68,675,051.00	4.1%
Education Protection Account State Aid - Current Year		8012	14,392,458.00	0.00	14,392,458.00	17,529,933.00	0.00	17,529,933.00	21.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	264,667.00	0.00	264,667.00	264,667.00	0.00	264,667.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	56,304,505.00	0.00	56,304,505.00	56,304,505.00	0.00	56,304,505.00	0.0%
Unsecured Roll Taxes		8042	1,224,330.00	0.00	1,224,330.00	1,224,330.00	0.00	1,224,330.00	0.0%
Prior Years' Taxes		8043	27,274.00	0.00	27,274.00	27,274.00	0.00	27,274.00	0.0%
Supplemental Taxes		8044	1,536,540.00	0.00	1,536,540.00	1,536,540.00	0.00	1,536,540.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,606,988.00	0.00	9,606,988.00	9,606,988.00	0.00	9,606,988.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,317,540.00	0.00	1,317,540.00	1,317,540.00	0.00	1,317,540.00	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)									

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	6,000,000.00	6,750,000.00	12.5%
3) Other State Revenue		8300-8599	8,500,000.00	8,750,000.00	2.9%
4) Other Local Revenue		8600-8799	600,248.00	740,000.00	23.3%
5) TOTAL, REVENUES			15,100,248.00	16,240,000.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,073,590.00	3,707,362.00	-9.0%
3) Employee Benefits		3000-3999	1,423,032.00	1,420,945.00	-0.1%
4) Books and Supplies		4000-4999	6,680,000.00	7,155,000.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	504,500.00	530,000.00	5.1%
6) Capital Outlay		6000-6999	315,000.00	315,000.00	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	437,479.00	441,069.00	0.8%
9) TOTAL, EXPENDITURES			13,433,601.00	13,569,376.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,666,647.00	2,670,624.00	60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,666,647.00	2,670,624.00	60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,864,472.00	21,531,119.00	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,864,472.00	21,531,119.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,864,472.00	21,531,119.00	8.4%
2) Ending Balance, June 30 (E + F1e)			21,531,119.00	24,201,743.00	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,112.73	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,520,006.27	24,201,743.00	12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,862,684.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	61,190.00		
b) in Banks		9120	551.99		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,254,033.00	13,563,947.00	-36.2%
5) TOTAL, REVENUES			21,254,033.00	13,563,947.00	-36.2%
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	847,664.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,692,181.00	110,000.00	-95.9%
6) Capital Outlay		6000-6999	41,883,631.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	426,590.00	759,538.00	78.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,850,066.00	869,538.00	-98.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,596,033.00)	12,694,409.00	-151.6%
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)			(24,596,033.00)	12,694,409.00	-151.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,768,570.00	27,172,537.00	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,768,570.00	27,172,537.00	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,768,570.00	27,172,537.00	-47.5%
2) Ending Balance, June 30 (E + F1e)			27,172,537.00	39,866,946.00	46.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,172,537.00	39,866,946.00	46.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,891,727.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	179,296.00		
b) in Banks		9120	61,082.09		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,322,046.22	3,322,046.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,322,046.22	3,322,046.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,322,046.22	3,322,046.22	0.0%
2) Ending Balance, June 30 (E + F1e)			3,322,046.22	3,322,046.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,322,046.22	3,322,046.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	1,053.00	1,200.00	14.0%
5) TOTAL, REVENUES			1,053.00	1,200.00	14.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,100.00	5,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,047.00)	(3,900.00)	-3.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,047.00)	(3,900.00)	-3.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,237.00	26,190.00	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,237.00	26,190.00	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,237.00	26,190.00	-13.4%
2) Ending Net Position, June 30 (E + F1e)			26,190.00	22,290.00	-14.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,190.00	22,290.00	-14.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,047.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	115.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

District: Roseville City School District
CDS #: 66910

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2026-27 Budget	Objects 9780/9789/9790	
01	General Fund/County School Service Fund	$14,153,375	Form 01	
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0	Form 17	
	Total Assigned and Unassigned Ending Fund Balances	$14,153,375		
	District Standard Reserve Level	$0	Form 01CS Line 10B-4	Use % applicable for your district size
	Less District Minimum Reserve for Economic Uncertainties	$6,097,226	Form 01CS Line 10B-7	
	Remaining Balance to Substantiate Need	$8,056,149		Should agree to Total of Substantiated Needs @ D42

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	**Fund**	**2026-27 Budget**	**Description of Need**
01	General Fund	$4,064,817	Board Policy of 2% Minimum Reserve
01	General Fund	$588,481	Erate
01	General Fund	$192,877	Medi-Cal Administrative Activities
01	General Fund	$3,209,974	State budget fluctuations, multi year expenses
	Total of Substantiated Needs	$8,056,149	

MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2028-29
ESTIMATED ACTUALS

REVENUES	**2026-27**	**2027-28**	**2028-29**
COST OF LIVING ADJUSTMENT (COLA)	4.31%	3.30%	3.09%
ENROLLMENT GROWTH	100	100	100
ENROLLMENT PROJECTION	12,824	12,924	13,024
ADA PROJECTIONS	12,237	12,336	12,435
UNDUPLICATED COUNT	5,762	5,762	5,762
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	K-3 26:1 School Avg.	K-3 26:1 School Avg.	K-3 26:1 School Avg.
TK CLASS SIZE	TK 10:1	TK 10:1	TK 10:1
LOTTERY INCOME-URESTRICTED	$190.00/annual	$190.00/annual	$190.00/annual
LOTTERY INCOME-RESTRICTED	$82.00/annual	$82.00/annual	$82.00/annual
INTEREST INCOME	$100,000	$100,000	$100,000
EXPENSES	**2026-27**	**2027-28**	**2028-29**
STEP AND COLUMN (ALL STAFF)	District Wide = 2.19%	District Wide = 2.19%	District Wide = 2.19%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	26.81%	26.40%	26.80%
STATE UNEMPLOYMENT INSURANCE RATE	0.05%	0.05%	0.05%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIREES	10 FTE	10 FTE	10 FTE
GROWTH POSITIONS - TEACHERS	4 FTE	4 FTE	4 FTE
GROWTH POSITIONS - SPED CERT	4 FTE	4 FTE	4 FTE
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4 FTE	4 FTE	4 FTE
SPECIAL ED PCOE BILLBACK	Rate increase 10%	Rate increase 10%	Rate increase 10%
TRANSPORTATION CONTRACT WITH RJUHSD	Rate increase 10%	Rate increase 10%	Rate increase 10%
UTILITIES	Rate increase 10%	Rate increase 10%	Rate increase 10%
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

ROSEVILLE CITY SCHOOL DISTRICT
ESTIMATED ACTUALS
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS

		2026-27	% Change	2027-28	% Change	2028-29
REVENUES						
	LCFF	160,404,622	3.97%	166,769,528	3.73%	172,982,486
	Federal Revenue	4,905,552	0.00%	4,905,552	0.00%	4,905,552
	Other State Revenue	25,950,610	0.24%	26,012,504	0.26%	26,079,901
	Local Revenues	12,489,181	0.40%	12,539,181	0.40%	12,589,181
TOTAL REVENUES		203,749,965	3.18%	210,226,765	3.01%	216,557,120
EXPENDITURES						
	Certificated Salaries	90,513,676	2.94%	93,172,757	2.16%	95,183,077
	Classified Salaries	30,149,620	2.85%	31,007,451	2.19%	31,685,932
	Employee Benefits	46,191,393	3.57%	47,839,831	2.16%	48,871,898
	Books & Supplies	6,185,222	-17.00%	5,133,586	11.85%	5,741,674
	Services and Other Operating Exp	22,576,694	-0.03%	22,569,694	2.75%	23,190,694
	Capital Outlay	2,666,769	-97.00%	80,000	0.00%	80,000
	Other Outgo	5,398,552	3.70%	5,598,552	3.57%	5,798,552
	Transfer Out					
	Indirect / Direct charges	(441,069)	0.00%	(441,069)	0.00%	(441,069)
TOTAL EXPENDITURES		203,240,857	0.85%	204,960,802	2.51%	210,110,758
EXCESS (DEFICIENCY) OF						
	REVENUE OVER EXPENSES	509,108		5,265,962		6,446,362
OTHER FINANCING SOURCES/USES		-		-		-
NET CHANGE IN FUND BALANCE		**509,108**		**5,265,962**		**6,446,362**
PROJECTED BEGINNING FUND BALANCE		78,235,772		78,744,880		84,010,843
PROJECTED ENDING FUND BALANCE		78,744,880		84,010,843		90,457,204
COMPONENTS OF ENDING BALANCE						
Non-Spendable:						
	Revolving Cash	25,000		25,000		25,000
	Stores	26,561		26,561		26,561
	Prepaid Expenses	1,385,228		585,228		585,228
Restricted:		35,634,837		40,272,420		44,977,488
Committed:						
	Maintenance	4,117,720		2,660,720		2,275,720
	Curriculum Adoption	4,228,503		3,743,503		3,743,503
	New School Start-Up	4,420,702		4,420,702		4,420,702
	SELF AB 218 Liability	1,128,860		728,860		0
	Shade Structures	1,000,000		1,000,000		1,000,000
	Safety Measures	274,414		274,414		274,414
	Technology Replacement	4,679,676		3,622,297		3,012,458
	Technology Infrastructure	1,059,828		1,014,253		422,615
	SELPA Fund Realignment	512,950		512,950		512,950
Assigned:						
	Carryover--Site & District	5,093,823		5,823,128		6,877,811
Unassigned:						
	3% Designation	6,097,226		6,148,824		6,303,323
	Additional 2% Board Reserve	4,064,817		4,099,216		4,202,215
	Unassigned Balance	**4,994,735**		**9,052,766**		**11,797,217**

ROSEVILLE CITY SCHOOL DISTRICT
ESTIMATED ACTUALS
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS

`		2026-27	% Change	2027-28	% Change	2028-29
REVENUES						
	LCFF	156,442,404	4.07%	162,807,310	3.82%	169,020,268
	Federal Revenue	0	0.00%	0	0.00%	0
	Other State Revenue	4,393,466	1.21%	4,446,795	1.32%	4,505,627
	Local Revenues	2,868,214	0.00%	2,868,214	0.00%	2,868,214
TOTAL REVENUES		163,704,084	3.92%	170,122,319	3.69%	176,394,109
EXPENDITURES						
	Certificated Salaries	72,107,181	2.71%	74,064,358	2.24%	75,723,726
	Classified Salaries	15,745,697	4.38%	16,435,528	3.28%	16,974,009
	Employee Benefits	27,023,669	4.79%	28,316,925	2.95%	29,151,017
	Books & Supplies	4,093,552	-26.35%	3,014,839	19.77%	3,610,774
	Services and Other Operating Exp	13,478,186	-0.72%	13,381,186	3.97%	13,912,186
	Capital Outlay	2,666,769	-97.00%	80,000	0.00%	80,000
	Other Outgo	702,518	0.00%	702,518	0.00%	702,518
	Transfer Out					
	Indirect / Direct charges (7300)	(890,747)	0.00%	(890,747)	0.00%	(890,747)
TOTAL EXPENDITURES		134,926,825	0.13%	135,104,608	3.08%	139,263,483
EXCESS (DEFICIENCY) OF						
	REVENUE OVER EXPENSES	28,777,259		35,017,711		37,130,627
OTHER FINANCING SOURCES/USES		(33,389,332)		(34,389,332)		(35,389,332)
NET CHANGE IN FUND BALANCE		**(4,612,073)**		**628,379**		**1,741,295**
PROJECTED BEGINNING FUND BALANCE		47,722,116		43,110,043		43,738,422
PROJECTED ENDING FUND BALANCE		43,110,043		43,738,422		45,479,717
COMPONENTS OF ENDING BALANCE						
Non-Spendable:						
	Revolving Cash	25,000		25,000		25,000
	Stores	26,561		26,561		26,561
	Prepaid expenses	1,385,228		585,228		585,228
Restricted:						
Committed:						
	Maintenance	4,117,720		2,660,720		2,275,720
	Curriculum Adoption	4,228,503		3,743,503		3,743,503
	New School Start-Up	4,420,702		4,420,702		4,420,702
	SELF AB 218 Liability	1,128,860		728,860		0
	Safety Measures	274,414		274,414		274,414
	Shade Structures	1,000,000		1,000,000		1,000,000
	Technology Replacement	4,679,676		3,622,297		3,012,458
	Technology Infrastructure	1,059,828		1,014,253		422,615
	SELPA Fund Realignment	512,950		512,950		512,950
Assigned:						
	Carryover--Site & District	5,093,823		5,823,128		6,877,811
Unassigned:						
	3% Designation	6,097,226		6,148,824		6,303,323
	Addititonal 2% Board Reserve	4,064,817		4,099,216		4,202,215
	Unassigned Balance	**4,994,735**		**9,052,766**		**11,797,217**

ROSEVILLE CITY SCHOOL DISTRICT
ESTIMATED ACTUALS
MULTI YEAR PROJECTION
RESTRICTED FUNDS

		2026-27	% Change	2027-28	% Change	2028-29
REVENUES						
	LCFF	3,962,218	0.00%	3,962,218	0.00%	3,962,218
	Federal Revenue	4,905,552	0.00%	4,905,552	0.00%	4,905,552
	Other State Revenue	21,557,144	0.04%	21,565,709	0.04%	21,574,273
	Local Revenues	9,620,967	0.52%	9,670,967	0.52%	9,720,967
TOTAL REVENUES		40,045,881	0.15%	40,104,446	0.15%	40,163,010
EXPENDITURES						
	Certificated Salaries	18,406,495	3.81%	19,108,399	1.84%	19,459,351
	Classified Salaries	14,403,923	1.17%	14,571,923	0.96%	14,711,923
	Employee Benefits	19,167,724	1.85%	19,522,906	1.01%	19,720,881
	Books & Supplies	2,091,670	1.29%	2,118,747	0.57%	2,130,900
	Services and Other Operating Exp	9,098,508	0.99%	9,188,508	0.98%	9,278,508
	Capital Outlay	0		0		0
	Other Outgo	4,696,034	4.26%	4,896,034	4.08%	5,096,034
	Indirect / Direct charges (7300)	449,678	0.00%	449,678	0.00%	449,678
TOTAL EXPENDITURES		68,314,032	2.26%	69,856,195	1.42%	70,847,275
EXCESS (DEFICIENCY) OF						
	REVENUE OVER EXPENSES	(28,268,151)		(29,751,749)		(30,684,265)
OTHER FINANCING SOURCES/USES		33,389,332		34,389,332		35,389,332
NET CHANGE IN FUND BALANCE		**5,121,181**		**4,637,583**		**4,705,067**
PROJECTED BEGINNING FUND BALANCE		30,513,656		35,634,837		40,272,420
PROJECTED ENDING FUND BALANCE		35,634,837		40,272,420		44,977,488
COMPONENTS OF ENDING BALANCE						
	Pre-Paid Expenditures	-				
Restricted Reserves:						
	Federal					
	State	35,634,837		40,272,420		44,977,488

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)	12,138.40	12,138.40	12,138.40	12,237.40	12,237.40	12,237.40
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)	12,138.40	12,138.40	12,138.40	12,237.40	12,237.40	12,237.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	18.83	18.83	18.83	18.83	18.83	18.83
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)	18.83	18.83	18.83	18.83	18.83	18.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,157.23	12,157.23	12,157.23	12,256.23	12,256.23	12,256.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			67,550,091.00	70,427,917.00	56,940,805.00	58,959,032.00	51,689,372.00	45,725,877.00	90,031,774.00	71,067,504.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,433,753.00	3,433,753.00	10,563,238.00	6,180,755.00	6,180,755.00	10,563,238.00	6,180,755.00	6,180,755.00
Property Taxes	8020-8079		31,792.00	0.00	1,075,429.00	0.00	147,861.00	33,146,530.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(1,989.00)	(3,977.00)	(2,652.00)	(2,652.00)	(2,652.00)	(2,652.00)	(2,652.00)
Federal Revenue	8100-8299		0.00	0.00	463,287.00	0.00	0.00	297,275.00	0.00	15,517.00
Other State Revenue	8300-8599		536,505.00	536,505.00	965,709.00	3,577,934.00	1,566,584.00	1,978,094.00	1,078,050.00	2,139,030.00
Other Local Revenue	8600-8799		627,063.00	648,762.00	1,021,261.00	1,025,429.00	1,247,914.00	1,982,705.00	1,095,639.00	1,200,108.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,629,113.00	4,617,031.00	14,084,947.00	10,781,466.00	9,140,462.00	47,965,190.00	8,351,792.00	9,532,758.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		763,381.00	7,723,556.00	7,828,323.00	7,942,346.00	8,118,749.00	956,120.00	16,077,952.00	8,034,361.00
Classified Salaries	2000-2999		1,176,882.00	2,260,397.00	2,470,663.00	2,471,336.00	2,438,328.00	3,249,138.00	2,738,042.00	2,516,891.00
Employee Benefits	3000-3999		790,436.00	3,274,519.00	3,204,175.00	3,306,391.00	3,361,334.00	1,279,314.00	5,766,138.00	3,362,684.00
Books and Supplies	4000-4999		201,148.00	619,723.00	1,070,178.00	488,068.00	170,868.00	120,796.00	200,012.00	161,762.00
Services	5000-5999		2,057,718.00	1,560,346.00	1,431,391.00	1,557,061.00	1,057,368.00	655,247.00	2,464,179.00	1,135,043.00
Capital Outlay	6000-6999		197,258.00	443,101.00	70,351.00	89,433.00	120,364.00	17,457.00	69,739.00	31,405.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,186,823.00	15,881,642.00	16,075,081.00	15,854,635.00	15,267,011.00	6,278,072.00	27,316,062.00	15,242,146.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	25,200.00								
Accounts Receivable	9200-9299	18,679,202.00	9,317,256.00	593,003.00	983,765.00	3,628,076.00	263,534.00	2,618,779.00	0.00	0.00
Due From Other Funds	9310	278,383.00			278,383.00					
Stores	9320	14,624.00			(11,937.00)					
Prepaid Expenditures	9330	4,498,193.00			3,112,965.00					
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		23,495,602.00	9,317,256.00	593,003.00	4,363,176.00	3,628,076.00	263,534.00	2,618,779.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	17,352,577.00	5,881,720.00	2,815,504.00	30,380.00	5,824,567.00	100,480.00	0.00	0.00	43,440.00
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	324,435.00			324,435.00					
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL		17,677,012.00	5,881,720.00	2,815,504.00	354,815.00	5,824,567.00	100,480.00	0.00	0.00	43,440.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		5,818,590.00	3,435,536.00	(2,222,501.00)	4,008,361.00	(2,196,491.00)	163,054.00	2,618,779.00	0.00	(43,440.00)
E. NET INCREASE/DECREASE (B - C + D)			2,877,826.00	(13,487,112.00)	2,018,227.00	(7,269,660.00)	(5,963,495.00)	44,305,897.00	(18,964,270.00)	(5,752,828.00)
F. ENDING CASH (A + E)			70,427,917.00	56,940,805.00	58,959,032.00	51,689,372.00	45,725,877.00	90,031,774.00	71,067,504.00	65,314,676.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		65,314,676.00	60,801,796.00	73,271,468.00	64,468,826.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	10,563,238.00	6,180,755.00	6,180,755.00	10,563,234.00	0.00		86,204,984.00	86,204,984.00
Property Taxes	8020-8079	22,451.00	22,469,961.00	916,550.00	12,471,270.00			70,281,844.00	70,281,844.00
Miscellaneous Funds	8080-8099	(6,299.00)	(6,299.00)	(6,299.00)	(6,301.00)	3,962,218.00		3,917,794.00	3,917,794.00
Federal Revenue	8100-8299	52,694.00	0.00	13,746.00	4,063,033.00			4,905,552.00	4,905,552.00
Other State Revenue	8300-8599	1,826,945.00	834,521.00	1,048,212.00	9,862,521.00			25,950,610.00	25,950,610.00
Other Local Revenue	8600-8799	662,990.00	628,335.00	885,953.00	1,463,022.00			12,489,181.00	12,489,181.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		13,122,019.00	30,107,273.00	9,038,917.00	38,416,779.00	3,962,218.00	0.00	203,749,965.00	203,749,965.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,153,105.00	8,171,743.00	8,429,678.00	8,314,362.00	0.00		90,513,676.00	90,513,676.00
Classified Salaries	2000-2999	2,930,862.00	2,922,504.00	2,912,453.00	2,062,124.00			30,149,620.00	30,149,620.00
Employee Benefits	3000-3999	3,515,939.00	3,409,165.00	3,532,792.00	11,388,506.00			46,191,393.00	46,191,393.00
Books and Supplies	4000-4999	604,061.00	1,499,118.00	352,473.00	697,015.00			6,185,222.00	6,185,222.00
Services	5000-5999	1,859,688.00	1,102,819.00	2,183,745.00	5,512,089.00			22,576,694.00	22,576,694.00
Capital Outlay	6000-6999	225,819.00	186,827.00	84,993.00	1,130,022.00			2,666,769.00	2,666,769.00
Other Outgo	7000-7499	0.00	0.00	0.00	261,449.00	4,696,034.00		4,957,483.00	4,957,483.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		17,289,474.00	17,292,176.00	17,496,134.00	29,365,567.00	4,696,034.00	0.00	203,240,857.00	203,240,857.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	318,697.00	318,697.00	318,697.00	318,698.00			18,679,202.00	
Due From Other Funds	9310							278,383.00	
Stores	9320							(11,937.00)	
Prepaid Expenditures	9330							3,112,965.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		318,697.00	318,697.00	318,697.00	318,698.00	0.00	0.00	22,058,613.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	664,122.00	664,122.00	664,122.00	664,120.00			17,352,577.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							324,435.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		664,122.00	664,122.00	664,122.00	664,120.00	0.00	0.00	17,677,012.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(345,425.00)	(345,425.00)	(345,425.00)	(345,422.00)	0.00	0.00	4,381,601.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,512,880.00)	12,469,672.00	(8,802,642.00)	8,705,790.00	(733,816.00)	0.00	4,890,709.00	509,108.00
F. ENDING CASH (A + E)		60,801,796.00	73,271,468.00	64,468,826.00	73,174,616.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								72,440,800.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		73,174,616.00	73,174,616.00	73,174,616.00	73,174,616.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								73,174,616.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	88,791,998.00	301	0.00	303	88,791,998.00	305	1,997,074.00		307	86,794,924.00	309
2000 - Classified Salaries	29,158,880.00	311	0.00	313	29,158,880.00	315	810,821.00		317	28,348,059.00	319
3000 - Employee Benefits	45,094,419.00	321	397,334.00	323	44,697,085.00	325	932,814.00		327	43,764,271.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,590,724.00	331	572,708.00	333	7,018,016.00	335	905,386.00		337	6,112,630.00	339
5000 - Services. . . & 7300 - Indirect Costs	24,355,222.00	341	2,445,400.00	343	21,909,822.00	345	4,794,188.00		347	17,115,634.00	349
				TOTAL	191,575,801.00	365			TOTAL	182,135,518.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	74,532,429.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,192,521.00	380
3. STRS.	3101 & 3102	20,923,776.00	382
4. PERS.	3201 & 3202	3,224,427.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,174,766.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,035,361.00	385
7. Unemployment Insurance.	3501 & 3502	42,716.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,307,977.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	371,265.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		118,805,238.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		118,805,238.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		65.23%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	65.23%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	182,135,518.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	90,513,676.00	301	0.00	303	90,513,676.00	305	2,322,423.00		307	88,191,253.00	309
2000 - Classified Salaries	30,149,620.00	311	0.00	313	30,149,620.00	315	839,610.00		317	29,310,010.00	319
3000 - Employee Benefits	46,191,393.00	321	402,126.00	323	45,789,267.00	325	989,124.00		327	44,800,143.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,185,222.00	331	0.00	333	6,185,222.00	335	890,344.00		337	5,294,878.00	339
5000 - Services. . . & 7300 - Indirect Costs	22,135,625.00	341	1,805,850.00	343	20,329,775.00	345	5,254,147.00		347	15,075,628.00	349
				TOTAL	192,967,560.00	365			TOTAL	182,671,912.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	75,487,204.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,277,150.00	380
3. STRS.	3101 & 3102	21,228,553.00	382
4. PERS.	3201 & 3202	3,644,317.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,203,953.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,820,672.00	385
7. Unemployment Insurance.	3501 & 3502	42,701.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,426,136.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	365,904.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	120,496,590.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	120,496,590.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	65.96%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	65.96%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	182,671,912.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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):	12,237
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	10,883	11,446		
Charter School				
Total ADA	**10,883**	**11,446**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	11,483	11,806		
Charter School				
Total ADA	**11,483**	**11,806**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	11,902	12,138		
Charter School		0		
Total ADA	**11,902**	**12,138**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	12,237			
Charter School	0			
Total ADA	**12,237**			

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): 12,237

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	11,583	12,004		
Charter School				
Total Enrollment	**11,583**	**12,004**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	12,100	12,324		
Charter School				
Total Enrollment	**12,100**	**12,324**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	12,443	12,701		
Charter School				
Total Enrollment	**12,443**	**12,701**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	12,824			
Charter School				
Total Enrollment	**12,824**			

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	11,446	12,004	
Charter School		0	
Total ADA/Enrollment	**11,446**	**12,004**	**95.4%**
Second Prior Year (2024-25)			
District Regular	11,806	12,324	
Charter School	0		
Total ADA/Enrollment	**11,806**	**12,324**	**95.8%**
First Prior Year (2025-26)			
District Regular	12,138	12,701	
Charter School			
Total ADA/Enrollment	**12,138**	**12,701**	**95.6%**
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.1%**

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	12,237	12,824		
Charter School	0			
Total ADA/Enrollment	**12,237**	**12,824**	**95.4%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	12,336	12,924		
Charter School				
Total ADA/Enrollment	**12,336**	**12,924**	**95.5%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	12,435	13,024		
Charter School				
Total ADA/Enrollment	**12,435**	**13,024**	**95.5%**	**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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	12,157.23	12,256.23	12,355.23	12,454.23
b.	Prior Year ADA (Funded)		12,157.23	12,256.23	12,355.23
c.	Difference (Step 1a minus Step 1b)		99.00	99.00	99.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.81%	.81%	.80%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		150,624,494.00	156,486,828.00	162,851,378.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		6,491,915.69	5,164,065.32	5,032,107.58
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			5.12%	4.11%	3.89%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**4.12% to 6.12%**	**3.11% to 5.11%**	**2.89% to 4.89%**

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)	70,281,844.00	70,281,844.00	70,281,844.00	70,281,844.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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)	150,624,494.00	156,486,828.00	162,851,378.00	169,063,986.00
District's Projected Change in LCFF Revenue:		3.89%	4.07%	3.81%
LCFF Revenue Standard		**4.12% to 6.12%**	**3.11% to 5.11%**	**2.89% to 4.89%**
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	The enrollment and ADA projection in 26/27 remains conservative.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	100,547,126.59	115,154,507.32	87.3%
Second Prior Year (2024-25)	102,121,736.19	120,092,617.02	85.0%
First Prior Year (2025-26)	110,667,959.00	136,083,178.00	81.3%
		Historical Average Ratio:	84.6%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.6% to 87.6%**	**81.6% to 87.6%**	**81.6% to 87.6%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	114,876,547.00	134,926,825.00	85.1%	Met
1st Subsequent Year (2027-28)	118,816,811.00	135,104,608.00	87.9%	Not Met
2nd Subsequent Year (2028-29)	121,848,752.00	139,263,483.00	87.5%	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 year 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)

There will be a shift between restricted and unrestricted classified salaries from 2026/27 to 2027/28.

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):	5.12%	4.11%	3.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.88% to 15.12%**	**-5.89% to 14.11%**	**-6.11% to 13.89%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.12% to 10.12%	-0.89% to 9.11%	-1.11% to 8.89%

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)	5,215,034.00		
Budget Year (2026-27)	4,905,552.00	(5.93%)	Yes
1st Subsequent Year (2027-28)	4,905,552.00	0.00%	No
2nd Subsequent Year (2028-29)	4,905,552.00	0.00%	No

Explanation: (required if Yes)

The 2025/26 revenues include deferred revenue from prior years in all federal funds.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	29,517,866.00		
Budget Year (2026-27)	25,950,610.00	(12.09%)	Yes
1st Subsequent Year (2027-28)	26,012,504.00	.24%	No
2nd Subsequent Year (2028-29)	26,079,901.00	.26%	No

Explanation: (required if Yes)

There are two block grants that are budgeted for in 2025/26 that are not budgeted in 2026/27 as funding for these grants has not been confirmed.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	13,356,973.00		
Budget Year (2026-27)	12,489,181.00	(6.50%)	Yes
1st Subsequent Year (2027-28)	12,539,181.00	.40%	No
2nd Subsequent Year (2028-29)	12,589,181.00	.40%	No

Explanation: (required if Yes)

The District does not budget for dividends or credits from our insurance JPA. In addition, the district does not budget for ERATE reimbursement.

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

First Prior Year (2025-26)	7,590,724.00		
Budget Year (2026-27)	6,185,222.00	(18.52%)	Yes
1st Subsequent Year (2027-28)	5,133,586.00	(17.00%)	Yes
2nd Subsequent Year (2028-29)	5,741,674.00	11.85%	Yes

Explanation:
(required if Yes)

In 2025/26 the district completed one-time projects utilizing committed funds that are not budgeted for in 2026/27. // In 2026/27 the district completed a staff and student Chromebook refresh which drops out in 2027/28. // In 2028/29 the District will again continue a refresh for staff and student Chromebooks.

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

First Prior Year (2025-26)	24,792,701.00		
Budget Year (2026-27)	22,576,694.00	(8.94%)	Yes
1st Subsequent Year (2027-28)	22,569,694.00	(.03%)	No
2nd Subsequent Year (2028-29)	23,190,694.00	2.75%	No

Explanation:
(required if Yes)

In 2025/26 the district underwent emergency equipment upgrades in order to accommodate the Deaf Education program.

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)	48,089,873.00		
Budget Year (2026-27)	43,345,343.00	(9.87%)	Not Met
1st Subsequent Year (2027-28)	43,457,237.00	.26%	Met
2nd Subsequent Year (2028-29)	43,574,634.00	.27%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	32,383,425.00		
Budget Year (2026-27)	28,761,916.00	(11.18%)	Not Met
1st Subsequent Year (2027-28)	27,703,280.00	(3.68%)	Met
2nd Subsequent Year (2028-29)	28,932,368.00	4.44%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	The 2025/26 revenues include deferred revenue from prior years in all federal funds.
Explanation: Other State Revenue (linked from 6B if NOT met)	There are two block grants that are budgeted for in 2025/26 that are not budgeted in 2026/27 as funding for these grants has not been confirmed.
Explanation: Other Local Revenue (linked from 6B if NOT met)	The District does not budget for dividends or credits from our insurance JPA. In addition, the district does not budget for ERATE reimbursement.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	In 2025/26 the district completed one-time projects utilizing committed funds that are not budgeted for in 2026/27. // In 2026/27 the district completed a staff and student Chromebook refresh which drops out in 2027/28. // In 2028/29 the District will again continue a refresh for staff and student Chromebooks.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	In 2025/26 the district underwent emergency equipment upgrades in order to accommodate the Deaf Education program.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	No
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	194,689,886.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	194,689,886.00	5,840,696.58	5,840,697.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	5,287,388.58	5,555,486.27	6,281,616.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,218,154.34	12,027,744.40	8,647,441.74
	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)	19,505,542.92	17,583,230.67	14,929,057.74
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	176,246,286.13	185,182,875.82	209,387,194.00
	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)	176,246,286.13	185,182,875.82	209,387,194.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.1%	9.5%	7.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.7%**	**3.2%**	**2.4%**

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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	6,505,697.42	115,154,507.32	N/A	Met
Second Prior Year (2024-25)	3,527,504.27	120,092,617.02	N/A	Met
First Prior Year (2025-26)	(11,432,209.00)	136,083,178.00	8.4%	Not Met
Budget Year (2026-27) (Information only)	(4,612,073.00)	134,926,825.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	2025/26 the district spent down one-time committed funds for planned projects.

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): 12,256

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	43,791,803.00	49,121,124.37	N/A	Met
Second Prior Year (2024-25)	47,835,113.00	55,626,821.79	N/A	Met
First Prior Year (2025-26)	47,627,855.00	59,154,325.00	N/A	Met
Budget Year (2026-27) (Information only)	47,722,116.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	73,174,616.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	12,237	12,336	12,435
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? **No**
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	203,240,857.00	204,960,802.00	210,110,758.00
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)	203,240,857.00	204,960,802.00	210,110,758.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,097,225.71	6,148,824.06	6,303,322.74
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**6,097,225.71**	**6,148,824.06**	**6,303,322.74**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,097,226.00	6,148,824.00	6,303,323.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,994,735.00	9,052,766.00	11,797,217.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	11,091,961.00	15,201,590.00	18,100,540.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.46%	7.42%	8.61%
	District's Reserve Standard **(Section 10B, Line 7):**	**6,097,225.71**	**6,148,824.06**	**6,303,322.74**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(34,555,017.00)			
Budget Year (2026-27)	(33,389,332.00)	(1,165,685.00)	(3.4%)	Met
1st Subsequent Year (2027-28)	(34,389,332.00)	1,000,000.00	3.0%	Met
2nd Subsequent Year (2028-29)	(35,389,332.00)	1,000,000.00	2.9%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	3	01.8011		331,521
Certificates of Participation	6	25.8681		4,715,000
General Obligation Bonds	3	51.8611		7,251,502
Supp Early Retirement Program	5	01.8011		1,375,656
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				13,673,679

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	164,814	171,909	170,487	14,207
Certificates of Participation	426,590	759,538	768,222	781,537
General Obligation Bonds	2,991,313	3,125,376	3,252,969	1,332,500
Supp Early Retirement Program	561,853	530,609	499,364	277,125
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,144,570	4,587,432	4,691,042	2,405,369
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	The district entered into a new 3 year lease for copiers across the district.

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

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

	Self-Insurance Fund	Governmental Fund
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	0	0

4. OPEB Liabilities

a. Total OPEB liability	16,055,460.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	16,055,460.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	2/26/2026

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	402,126.00	402,126.00	402,126.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	402,126.00	402,126.00	402,126.00
d. Number of retirees receiving OPEB benefits	54.00	54.00	54.00

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

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

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

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

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	706.40	708.21	716.21	724.21

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.

2026/27 Salaries & Benefits.

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	908,268		
		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

	Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4,745,869	4,816,877	4,887,885
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	(4.3%)	1.5%	1.5%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

	Certificated (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,498,200	1,528,164	1,558,727
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	524.40	527.94	531.94	535.94

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	317,234		
		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

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,507,386	1,540,038	1,572,690
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	2.3%	1.2%	1.1%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	638,525	651,296	664,322
3.	Percent change in step & column over prior year	2.8%	2.0%	2.0%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	82.00	84.00	84.00	84.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 143,572

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	702,454	702,454	702,454
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	2.1%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	223,477	227,947	232,506
3. Percent change in step & column over prior year	1.9%	2.0%	2.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	16,800	16,800	16,800
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 15, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review