Fiscal Year 2026-2027

Budget for Adoption & Statement of Reserves

June 2, 2026

Section 1:

Introduction

Narrative

Presentation

Financial Summary

FY 2026/27 Budget for Adoption

2 Year Budget Forecast with Current Assumptions

All Funds Summary

DATE: June 2, 2026

TO: Board of Trustees, Reed Union School District

SUBJECT: Fiscal Year 2026/27 Budget for Adoption and Statement of Reserves

Presented for adoption is the Reed Union School District's Fiscal Year 2026/27 Budget, including updated multi-year projections through FY 2028/29. This report reflects the District's continued commitment to ongoing budget analysis, refinement of fiscal assumptions, and the development of sound fiscal recommendations for the Board of Trustees and the Reed Union School District community. In FY 2026/27, Marin County school districts are transitioning their financial, human resources, and payroll Enterprise Resource Planning (ERP) system from Harris School Solutions/QSS to Frontline Escape. For the District, this transition represents a significant operational undertaking, requiring extensive staff time for implementation, data conversion, training, workflow redesign, and process alignment. The FY 2026/27 Budget for Adoption has been developed in Frontline Escape, marking an important step in the District's transition to the new countywide ERP platform.

Key assumptions informing this budget proposal are as follows:

- Secured property tax revenue is projected to increase by 4.0% in FY 2026/27, based on projections provided by the Marin County Department of Finance as of May 2026. For multi-year projection purposes, the District further assumes secured property tax growth of 3.85% in FY 2027/28 and 3.85% in FY 2028/29.
- The Parcel Tax rate has been increased by 3% in 2026/27 and in each of the following two fiscal years.
- The Foundation for Reed Schools continues to support the District's specialist programs with budgeted revenue of $1,750,000 in FY 2026/27, potentially increasing to $2,000,000 in the outyears.
- The State of California's estimated Cost-of-Living Adjustment (COLA) has been applied to applicable State revenue sources, including State Special Education apportionment projections. The District's budget assumptions reflect COLA rates of 2.41% in FY 2026/27, 3.06% in FY 2027/28, and 3.34% in FY 2028/29.
- Projected District enrollment for FY 2026/27 is 1,064 students. The enrollment projection maintains five Pre-Kindergarten classrooms and adds one additional Kindergarten classroom, bringing the total number of Kindergarten classrooms to six.
- The District's position control budget has been adjusted to reflect projected student, programmatic, and staffing needs in FY 2026/27.

- Increases to the District's salary schedules are included in the FY 2026/27 Proposed Budget, as authorized by the Board of Trustees on June 3, 2025, following AB 1200 cost disclosures for both the certificated and classified bargaining units. These adjustments include a 3.0% increase to the Certificated, Classified, and Classified Confidential salary schedules, and a 2.5% increase to non-represented salary schedules. The District's position control budget also includes increased salary costs associated with step-and-column progression for eligible employees, in accordance with applicable salary schedules.

- The District's contribution rate to CalSTRS (California State Teachers' Retirement System) remains at 19.10% in 2026/27 and in subsequent years. The District's contribution rate to CalPERS (California Public Employees Retirement System) is projected at 26.4% in 2026/27, 26.8% in 2027/28, and 25.90% in 2028/29.

- The District's health and welfare contributions for Employee Only plans are projected to increase midway through 2026/27, but are capped with an annual contribution of $18,100 for employee (+1) plans, and $22,260 for employee (+family) plans.

- The rates for OASDI, Medicare and State Unemployment are budgeted at 6.20%, 1.45% and 0.05% respectively. Workers' Compensation rates are budgeted at 0.828% for all covered salaries.

- Materials, Supplies, and Operating Expenditure budgets have been analyzed and adjusted based on iterative discussions with program administrators on projected needs, and have likewise been adjusted by projected California CPI (consumer price index) inflation rates. The CPI rates are projected at 3.08% in 2026/27, 2.75% in 2027/28, and 2.68% in 2028/29.

- In 2026/27, unrestricted contributions from the General Fund to bridge the gap between projected funding and projected costs is budgeted at $1,377,058 for Maintenance and Operations (*resource 8150*); $3,420,408 for Special Education (*resource 3310, 6500*); and $1,393,411 for Foundation sponsored programs (*resource 9030*).

In summary, the 2026/27 Budget as presented for the Reed Union School District includes all currently known revenue and expenditure parameters and has been informed by County, State, and District resources. In compliance with Education Code 421279(a)(2)(B), the 2026/27 Budget for adoption outlines a statement of reserves, which projects a combined ending fund balance of $12,028,799, inclusive of a 3% state required unrestricted reserve of $1,040,613, and a 24% Board Policy designated reserve of $8,324,907.

Sincerely,

Dr. Chris J. Kim
Chief Business Official
Reed Union School District

REED UNION SCHOOL DISTRICT

Fiscal Year 2026-27

Budget for Adoption & Statement of Reserves

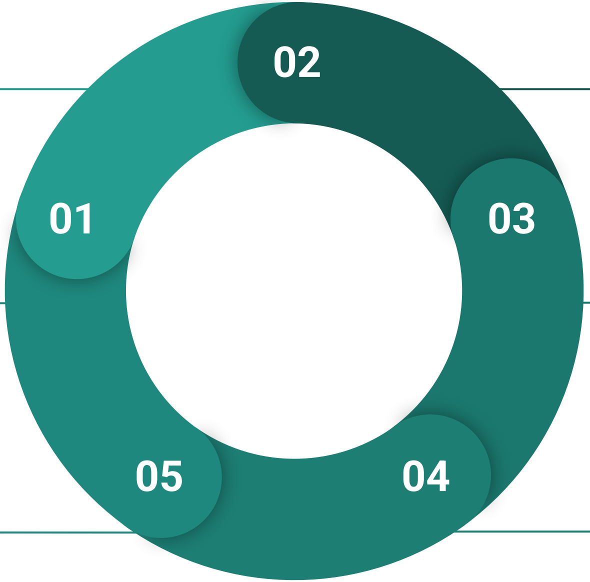
Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@reedschools.org

June 2, 2026

REED UNION SCHOOL DISTRICT



Subsequent Year Budget & LCAP
(June)

45 Day Budget Revision
(August)

Prior Year Unaudited Actuals
(September)

1st Interim Budget Update
(December)

Independent Auditor's Report
(January)

2nd Interim Budget Update
(March)

School Budget Cycle

REED UNION SCHOOL DISTRICT

Summary

The Reed Union School District's **FY 2026/27 budget** is presented for adoption in accordance with **Education Code sections 42127 and 42103**, which require the governing board to hold a public hearing and adopt a budget on or before July 1st.

The District's Budget for Adoption as presented is based on updated revenue and expenditure assumptions for the 2026/27 fiscal year as of May 2026 and further provides a +2 year forecast through **FY 2028/29.**

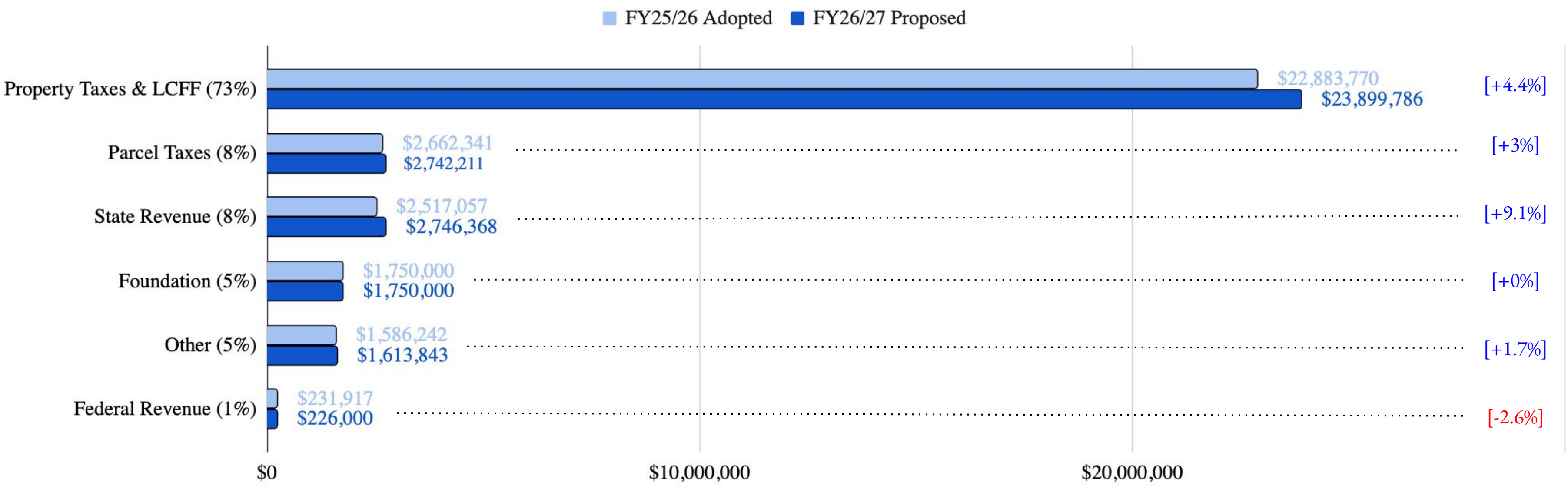
The FY 2026/27 Budget as proposed includes **total revenue** and transfers in **of $33,488,208** and **total expenditures** and other uses **of $34,687,114**, leading to a projected decrease in the District's general fund balance of **-$1,198,906**. The District's Budget for Adoption outlines a projected **ending general fund balance of $12,028,799,** and a **combined unrestricted reserve of 31.3%.**

The following presentation details the District's revenue and expenditures assumptions, variables that informed its budget and forecasting parameters, and outlines the District's reserve position, inclusive of the State required reserve, Board policy designated reserve, and restricted balances.

REED UNION SCHOOL DISTRICT

FY 25/26 Working Budget (March 2026) = **$31,631,327** → FY 26/27 Proposed Budget (June 2026) = **$32,978,208**

Variance: **+4.3%** or **$1,346,881** increase to budgeted revenue.

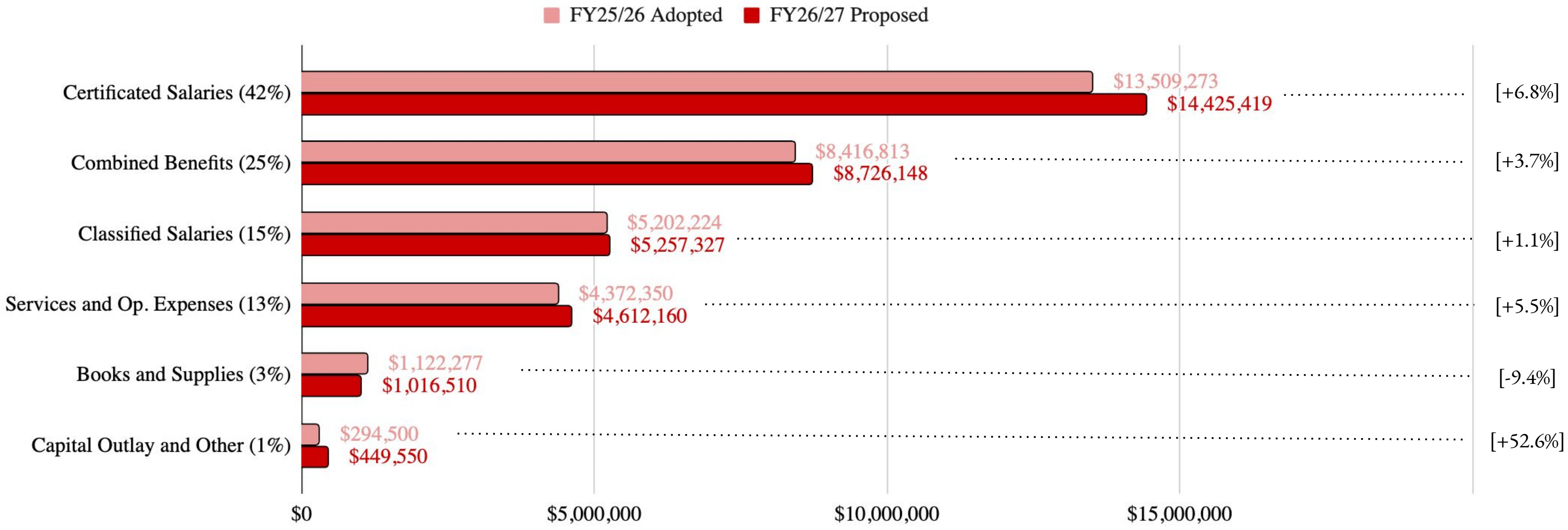


Revenue

REED UNION SCHOOL DISTRICT

FY 25/26 Working Budget (March 2026) = **$32,917,437** → FY 26/27 Proposed Budget (June 2026) = **$34,487,114**

Variance: **+4.8%** or **$1,569,667** increase to budgeted expenditures.



Expenditures

REED UNION SCHOOL DISTRICT

Key Variables (Revenue):

- Secured Property Tax Growth Rate: **4%**
- Statutory Cost of Living Adjustment on State Sources of Revenue: **2.41%**
- Voter Approved Growth Rate on Parcel Tax Revenue: **3%**
- Yield on District Cash Held in County Treasury: **3.9%**
- Foundation Revenue: **$1.75m**

Key Variables (Expenditures):

- **Certificated:** ~87 FTE + Step/Column Progression + 3% Increase (Represented) + 2.5% Increase (Non-Represented)
- **Classified:** ~51 FTE + Step/Column Progression + 3% Increase (Represented) + 2.5% Increase (Non-Represented)
- **Benefits:** SS (6.20%), SUI (0.05%), WC (0.828%), MCare (1.45%)
- **Supplies and Services:** 3.08% CA CPI - Prop 28 Year 1 Apportionment

Key Multi Year Projection Budgeted Variables (Revenue):

- Secured Property Tax Rates: FY 26/27 (**4%**); FY 27/28 (**3.85%**); FY 28/29 (**3.85%**)
- State Statutory COLA: FY 26/27 (**2.41%**); FY 27/28 (**3.06%**); FY 28/29 (**3.34%**)
- Parcel Tax Growth Rate remains at (**3%**)
- 10 Year Treasury Forecast: (**3.9%**) in outyears on Cash held in County Treasury
- Special Education and Transportation apportionment increases budgeted against Statutory COLA assumptions.

Key Multi Year Projection Budgeted Variables (Transfers In):

- Lease Revenue Transfer (in) from the Granada Fund: **$510k** in FY 26/27; **$535k** in FY 27/28; **$546k** in FY 28/29

REED UNION SCHOOL DISTRICT

Key Multi Year Projection Budgeted Variables (Expenditures):

- Salary Schedule Step and Column Increases at **3%** in FY 27/28 and FY 28/29 respectively.
- CalSTRS Contribution Rates (Certificated) remains flat at **19.1%.**
- CalPERS Contribution Rates (Classified): **26.40%** (FY 26/27); **26.8%** (FY 27/28); **25.9%** (FY 28/29)
- Statutory Benefits Rates: **6.20%** (SS), **0.05%** (SUI), **0.828%** (WC), **1.45%** (MCare)
- Health and Welfare: **4%** Increase to H&W Costs (Employee Only); Emp. +1 ($18,100 Cap); Family ($22,260 Cap)
- CA CPI: **3.08%** (FY 26/27); **2.75%** (FY 27/28); **2.68%** (FY 28/29)

Key Multi Year Projection Budgeted Variables (Transfers Out):

- $200,000 CERBT Trust Investment

REED UNION SCHOOL DISTRICT

		FY2026/27 (Proposed Budget) June 2, 2026	FY2027/28 (Forecast) June 2, 2026	FY2028/29 (Forecast) June 2, 2026
A.	Total Revenue	$32,978,208	$33,661,249	$34,679,009
B.	Total Expenditures	$34,487,114	$35,481,089	$36,520,310
D.	Other Financing Sources / Uses	$710,000	$730,000	$746,000
E.	**Change in Fund Balance**	**-$1,198,906**	**-$1,489,840**	**-$1,495,301**
F.	Beginning Balance	$13,227,705	$12,028,799	$10,538,959
G.	**Ending Balance**	**$12,028,799**	**$10,538,959**	**$9,043,658**
H.	Components of Ending Balance	---	---	---
	1. Revolving Cash & Prepaid	$0	$0	$0
	2. Restricted Balances	$1,177,921	$534,781	$107,516
	3. Board Policy Designated	$8,324,907	$8,206,650	$7,467,330
	4. State Required Reserves	$1,040,613	$1,427,244	$1,468,812
	5. Unassigned / Unappropriated	$1,485,357	$370,284	$0
	Unrestricted Reserve % (w/ Board Dsg.)	*31.3%*	*28.0%*	*24.3%*

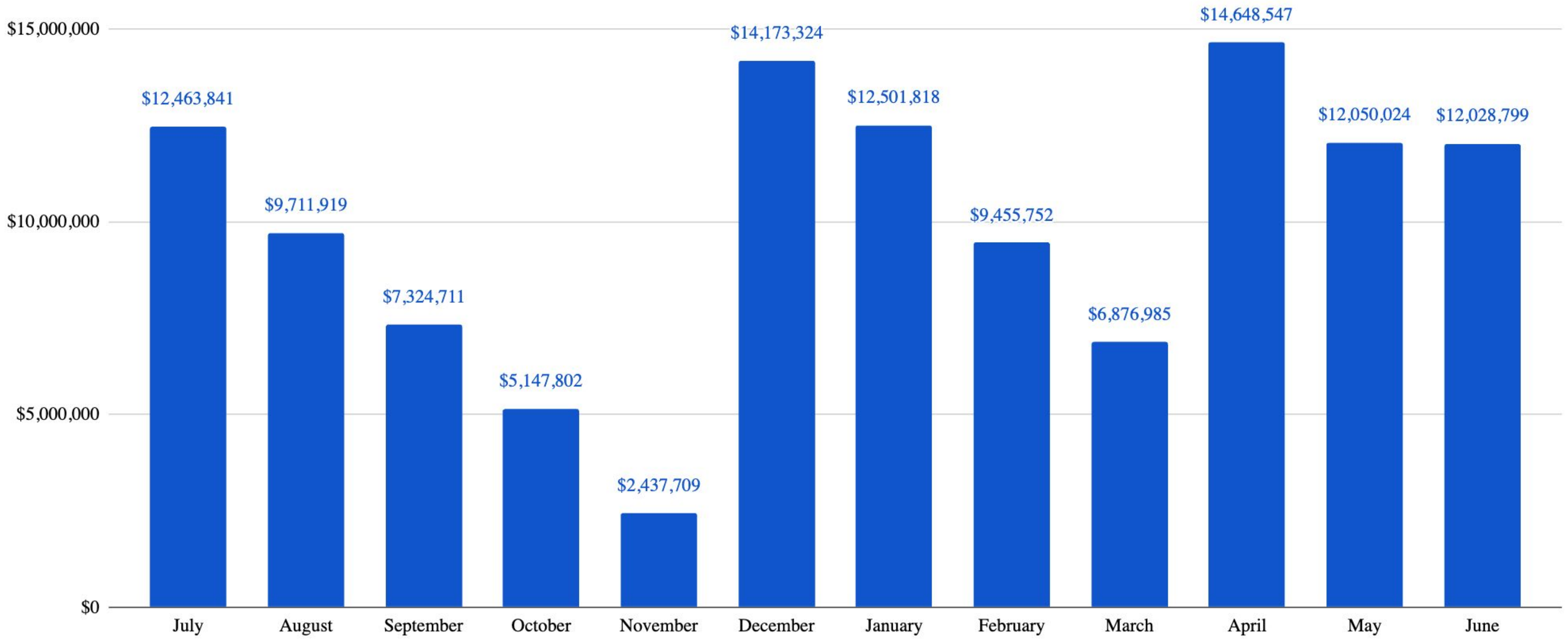
Multi Year Projection Summary (Combined w/ Reserve Projections)

REED UNION SCHOOL DISTRICT

	FY2025/26 (2nd Interim)		FY2026/27 (Proposed)		FY2027/28 (Forecast)		FY2028/29 (Forecast)	
B. Expenditures								
1. Certificated Salaries	$13,509,273	41%	$14,425,419	42%	$14,858,182	42%	$15,303,927	42%
2. Classified Salaries	$5,202,224	16%	$5,257,327	15%	$5,415,047	15%	$5,577,498	15%
3. Employee Benefits	$8,416,813	26%	$8,726,148	25%	$8,960,556	25%	$9,123,782	25%
4. Books and Supplies	$1,122,277	3%	$1,016,510	3%	$1,044,464	3%	$1,172,456	3%
5. Services and Op. Expenditures	$4,372,350	13%	$4,612,160	13%	$4,738,994	13%	$4,865,999	13%
6. Capital Outlay	$6,000	0.0%	$0	0%	$0	0.0%	$0	0.0%
7. Other Outgo	$288,500	0.9%	$449,550	1.3%	$463,846	1.3%	$476,648	1.3%
Total Expenditures	$32,917,437	100%	$34,487,114	100%	$35,481,089	100%	$36,520,310	100%
Analysis: Combined % on People:		82%		82%		82%		82%

Share of People Costs

REED UNION SCHOOL DISTRICT



FY 26/27 Ending Fund Balance Projection

REED UNION SCHOOL DISTRICT

	FY2026/27 **(Proposed Budget)** Fund 13 Child Nutrition	FY2026/27 **(Proposed Budget)** Fund 14 Deferred Maintenance	FY2026/27 **(Proposed Budget)** Fund 25 Developer Fees	FY2026/27 **(Proposed Budget)** Fund 40/41 Capital Outlay Reserve
A. Revenue	**$844,100**	**$0**	**$62,500**	**$1,065,740**
B. Expenditures	**$873,905**	**$0**	**$26,000**	**$321,750**
C. Net (Before Transfers In)	**-$29,805**	**$0**	**$36,500**	**$743,990**
D. Other Financing Sources / Uses				
1. Transfers In	$0	$0	$0	$0
2. Transfers Out	$0	$0	$0	-$510,000
3. Net Contributions	$0	$0	$0	$0
Total Other Financing Sources / Uses	$0	$0	$0	-$510,000
E. Change in Fund Balance	**-$29,805**	**$0**	**$36,500**	**$233,990**
F. Estimated Beginning Balance as of July 1, 2026	**$209,472**	**$4,419**	**$7,370**	**$3,030,291**
G. Estimated Ending Balance as of June 30, 2027	**$179,667**	**$4,419**	**$43,870**	**$3,264,281**

REED UNION SCHOOL DISTRICT

Jun	FY 2026/27 Budget & LCAP	• FY 2026/27 Budget Presentation → Public Hearing
Jun	FY 2026/27 Budget, EPA, TAN	• FY 2026/27 Budget Adoption (June 8) • Education Protection Account • Tax Anticipation Note
Sep	FY 2025/26 (Unaudited Actuals)	• Prior Year Unaudited Actuals (updates beg. balances)
Dec	FY 2026/27 1st Interim	• FY 2026/27 Budget Revisions

	FY2025/26 **(2nd Interim Budget)** Mar. 10, 2026	FY2026/27 **(Proposed Budget)** June 2, 2026	Variance ($)	Variance (%)	NOTES: (**Primary Drivers**, not an exhaustive list of all variables)
A. Revenue					
1. LCFF Sources	$204,958	$205,604	$646	0.3%	*Education Protection Account ($200 x Average Daily Attendance)*
2. Property Taxes	$22,678,812	$23,694,182	$1,015,370	4.5%	*4% Secured Property Tax Growth Rate*
3. Federal Sources	$231,917	$226,000	-$5,917	-2.6%	*Federal Title Funding + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$1,450,932	$1,680,243	$229,311	15.8%	*2.41% (FY26/27 Statutory COLA) + Resource 6019, One Time Block Grant*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$0	0.0%	*Based on proportionate share percentage of total employer contributions (offset below)*
5. Parcel Taxes (Local)	$2,662,341	$2,742,211	$79,870	3.0%	*3% Voter Approved Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$0	0.0%	*Contribution via the Foundation for Reed Schools*
7. Other Local Sources	$18,000	$15,000	-$3,000	-16.7%	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$517,215	$500,000	-$17,215	-3.3%	*3.9% Yield on District Cash Held in County Treasury*
b. Local Transportation on Behalf	$373,088	$390,764	$17,676	4.7%	*Marin Measure AA*
c. Special Education Apportionment	$677,939	$708,079	$30,140	4.4%	*Informed by AB602 Funding Estimates from SELPA + 2.41% (Statutory COLA)*
Total Revenue	$31,631,327	$32,978,208	$1,346,881	4.26%	

	FY2025/26 **(2nd Interim Budget)** Mar. 10, 2026	FY2026/27 **(Proposed Budget)** June 2, 2026	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$13,509,273	$14,425,419	$916,146	6.8%	*~84 FTE --> ~87 FTE + Step and Column Movement + 3% Increase to Salary Schedules*
2. Classified Salaries	$5,202,224	$5,257,327	$55,103	1.1%	*~51 FTE + Step and Column Movement + 3% Increase to Salary Schedules*
3. Employee Benefits	---		---	---	
a. CalSTRS	$2,503,119	$2,653,544	$150,425	6.0%	*19.1% (CalSTRS Employer Rate)*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$0	0.0%	*Based on proportionate share percentage of total employer contributions (offset above)*
c. CalPERS	$1,440,425	$1,510,714	$70,289	4.9%	*26.4% (CalPERS Employer Rate)*
d. Health & Welfare	$2,305,046	$2,548,475	$243,429	10.6%	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$932,098	$777,290	-$154,808	-16.6%	*SS (6.20%), SUI (0.05%), WC (0.828%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$0	0.0%	*Post Employment Retirement Benefits*
4. Books and Supplies	$1,122,277	$1,016,510	-$105,767	-9.4%	*3.08% CPI (FY26/27) - Prop 28 Year 1 Apportionment Expenditures*
5. Services and Operating Expenditures	$4,372,350	$4,612,160	$239,810	5.5%	*3.08% CPI (FY26/27) + Other Known Operating Variables*
6. Capital Outlay	$6,000	$0	-$6,000	-100.0%	
7. Other Outgo	$288,500	$449,550	$161,050	55.8%	*Shift of Sp. Ed. SELPA Expenditures from Services & Operating to Other Outgo Category*
Total Expenditures	$32,917,437	$34,487,114	$1,569,677	4.8%	

	FY2025/26 **(2nd Interim Budget)** Mar. 10, 2026	FY2026/27 **(Proposed Budget)** June 2, 2026	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$1,286,110	-$1,508,906			
D. Other Financing Sources / Uses					
1. Transfers In	$485,000	$510,000	$25,000	5.15%	*Transfer of Lease Revenue from Fund 42 (Revenue In)*
2. Transfers Out	$0	$0	$0	0%	
3. Other Uses (Out)	$200,000	$200,000	$0	0%	*CERBT Trust Investment Transfer*
Total Other Financing Sources / Uses	$685,000	$710,000			
E. Change in Fund Balance	**-$1,001,110**	**-$1,198,906**			
F. Beginning Balance	**$14,228,814**	**$13,227,705**			
G. Ending Balance	**$13,227,705**	**$12,028,799**			
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$19,925	$4,000			
2. Restricted Balances	$1,151,012	$1,177,921			
3. Board Policy Designated	$7,948,185	$8,324,907			*NOTE: Board Reserve Policy: FY25/26 (24%), FY26/27 (24%)*
4. State Required Reserves	$993,523	$1,040,613			*NOTE: Statutory Reserve: FY25/26 (3%), FY26/27 (3%)*
5. Unassigned / Unappropriated	$3,134,985	$1,485,357			
Unrestricted Reserve % (w/ Board Dsg. Included)	*36.5%*	*31.3%*			

	FY2026/27 **(Proposed Budget)** June 2, 2026	FY2027/28 **(Forecast)** June 2, 2026	FY2028/29 **(Forecast)** June 2, 2026	NOTES: (**Primary Drivers**, not an exhaustive list of all variables)
A. Revenue				
1. LCFF Sources	$205,604	$204,388	$202,554	*Education Protection Account ($200 x Average Daily Attendance)*
2. Property Taxes	$23,694,182	$24,585,502	$25,511,137	*4% (FY26/27), 3.85% (FY27/28), 3.85% (FY28/29)*
3. Federal Sources	$226,000	$230,345	$235,233	*Federal Title Funding + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$1,680,243	$1,193,444	$1,210,656	*Removal of Resource 6019, One Time Block Grant, 3.06% COLA (FY27/28), 3.34% (FY28/29)*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions (offset below)*
5. Parcel Taxes (Local)	$2,742,211	$2,824,477	$2,909,212	*3% Voter Approved Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$2,000,000	$2,000,000	*Contribution via the Foundation for Reed Schools*
7. Other Local Sources	$15,000	$15,000	$15,000	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$500,000	$409,500	$358,800	*3.9% Yield on District Cash Held in County Treasury (Fund Balance referenced modeling)*
b. Local Transportation on Behalf	$390,764	$402,721	$416,172	*Marin Measure AA (forecasted based on Statutory COLA)*
c. Special Education Apportionment	$708,079	$729,746	$754,120	*Informed by AB602 Funding Estimates from SELPA (forecasted based on Statutory COLA)*
Total Revenue	$32,978,208	$33,661,249	$34,679,009	

	FY2026/27 **(Proposed Budget)** June 2, 2026	FY2027/28 **(Forecast)** June 2, 2026	FY2028/29 **(Forecast)** June 2, 2026	NOTES:
B. Expenditures				
1. Certificated Salaries	$14,425,419	$14,858,182	$15,303,927	*3% Step & Column*
2. Classified Salaries	$5,257,327	$5,415,047	$5,577,498	*3% Step & Column*
3. Employee Benefits				
a. CalSTRS	$2,653,544	$2,733,150	$2,815,145	*19.1% (CalSTRS Employer Rate)*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions (offset above)*
c. CalPERS	$1,510,714	$1,579,612	$1,572,363	*26.4% (FY26/27), 26.8% (FY27/28), 25.90% (FY28/29)*
d. Health & Welfare	$2,548,475	$2,611,060	$2,675,523	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$777,290	$800,609	$824,627	*SS (6.20%), SUI (0.05%), WC (0.828%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$170,000	*Post Employment Retirement Benefits*
4. Books and Supplies	$1,016,510	$1,044,464	$1,172,456	*3.08% CPI (FY26/27), 2.75% (FY27/28), 2.68% (FY28/29)*
5. Services and Operating Expenditures	$4,612,160	$4,738,994	$4,865,999	*3.08% CPI (FY26/27), 2.75% (FY27/28), 2.68% (FY28/29)*
6. Capital Outlay	$0	$0	$0	
7. Other Outgo	$449,550	$463,846	$476,648	*3.08% CPI (FY26/27), 2.75% (FY27/28), 2.68% (FY28/29)*
Total Expenditures	$34,487,114	$35,481,089	$36,520,310	

	FY2026/27 **(Proposed Budget)** June 2, 2026	FY2027/28 **(Forecast)** June 2, 2026	FY2028/29 **(Forecast)** June 2, 2026	NOTES:
C. Net (Before Transfers In)	-$1,508,906	-$1,819,840	-$1,841,301	
D. Other Financing Sources / Uses				
1. Transfers In	$510,000	$530,000	$546,000	*Increase based on Prior Year CPI*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$200,000	$200,000	$200,000	*CERBT Trust Investment Transfer*
Total Other Financing Sources / Uses	$710,000	$730,000	$746,000	
E. Change in Fund Balance	**-$1,198,906**	**-$1,489,840**	**-$1,495,301**	
F. Beginning Balance	**$13,227,705**	**$12,028,799**	**$10,538,959**	
G. Ending Balance	**$12,028,799**	**$10,538,959**	**$9,043,658**	
H. Components of Ending Balance	---	---	---	
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$1,177,921	$534,781	$107,516	
3. Board Policy Designated	$8,324,907	$8,206,650	$7,467,330	*NOTE: Board Reserve Policy: FY26/27 (24%), FY27/28 (23%), FY28/29 (23%)*
4. State Required Reserves	$1,040,613	$1,427,244	$1,468,812	*NOTE: Statutory Reserve: FY26/27 (3%), FY27/28 (4%), FY28/29 (4%)*
5. Unassigned / Unappropriated	$1,485,357	$370,284	$0	
Unrestricted Reserve % (w/ Board Dsg.)	*31.3%*	*28.0%*	*24.3%*	

Reed Union School District

FY 2026/27 Budget for Adoption

ALL FUNDS SUMMARY

		Fund 01	Fund 01		Fund 01	Fund 13	Fund 14	Fund 25	Fund 40/41
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund **(COMBINED)**	Cafeteria	Deferred Maintenance	Capital Facilities (Developer Fees)	Reserve for Capital Outlay
Unaudited Beginning Balance		**$12,076,691**	**$1,151,012**	=	**$13,227,703**	**$209,472**	**$4,419**	**$7,370**	**$3,030,291**
A Income									
LCFF	8010-8099	$23,899,786	$0		$23,899,786	$0	$0	$0	$0
Federal	8100-8299	$0	$226,000		$226,000	$147,800	$0	$0	$0
State	8300-8599	$720,500	$2,025,868		$2,746,368	$685,300	$0	$0	$0
Local	8600-8799	$905,764	$5,200,290		$6,106,054	$11,000	$0	$62,500	$1,065,740
Total Revenue		**$25,526,050**	**$7,452,158**	=	**$32,978,208**	**$844,100**	**$0**	**$62,500**	**$1,065,740**
B Expenditures									
Certificated Salaries	1000-1999	$10,464,712	$3,960,707		$14,425,419	$0	$0	$0	$0
Classified Salaries	2000-2999	$3,675,581	$1,581,746		$5,257,327	$23,207	$0	$0	$0
Employee Benefits	3000-3999	$5,462,394	$3,263,754		$8,726,148	$7,998	$0	$0	$0
Books and Supplies	4000-4999	$478,850	$537,660		$1,016,510	$7,500	$0	$5,000	$6,000
Services and Expenditures	5000-5999	$3,329,273	$1,282,887		$4,612,160	$835,200	$0	$21,000	$315,750
Capital Outlay	6000-6999	$0	$0		$0	$0	$0	$0	$0
Other Outgo	7100-7499	$155,000	$294,550		$449,550	$0	$0	$0	$0
Trf of Indirect Costs	7300-7399	$0	$0		$0	$0	$0	$0	$0
Total Expenditures		**$23,565,810**	**$10,921,304**	=	**$34,487,114**	**$873,905**	**$0**	**$26,000**	**$321,750**
C Net Before Transfers In		$1,960,240	-$3,469,146		-$1,508,906	-$29,805	$0	$36,500	$743,990
D Other Financing Sources / Uses									
Interfund Transfers									
In		$510,000	$0		$510,000	$0	$0	$0	$0
Out		$0	$0		$0	$0	$0	$0	-$510,000
Other Outgo		-$200,000	$0		-$200,000	$0	$0	$0	$0
Contributions		-$3,496,055	$3,496,055		$0	$0	$0	$0	$0
Total Other Financing Sources / Uses		-$3,186,055	$3,496,055		$310,000	$0	$0	$0	-$510,000
E Projected Net Increase/Decrease		**-$1,225,815**	**$26,909**	=	**-$1,198,906**	**-$29,805**	**$0**	**$36,500**	**$233,990**
F Projected Ending Fund Balance		**$10,850,876**	**$1,177,921**	=	**$12,028,797**	**$179,667**	**$4,419**	**$43,870**	**$3,264,281**
Components of Ending Fund Balance									
Revolving Cash & Prepaids		$0	$0		$0	$0	$0	$0	$0
Restricted		$0	$1,177,921		$1,177,921	$173,119	$0	$34,616	$0
Committed (24% Board Policy)		$8,324,907	$0		$8,324,907	$0	$0	$0	$0
Assigned		$0	$0		$0	$6,548	$4,419	9,254	$3,264,281
Reserve for Economic Uncertainty (3%)		$1,040,613	$0		$1,040,613	$0	$0	$0	$0
Unassigned / Unappropriated		$1,485,356	$0		$1,485,356	$0	$0	$0	$0

Section 2:

Financial Statements

Form 01: General Fund

Form 13: Cafeteria Special Revenue Fund

Form 14: Deferred Maintenance Fund

Form 25: Capital Facilities Fund

Form 40: Special Reserve Fund for Capital Outlay Projects

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	22,883,770.00	0.00	22,883,770.00	23,899,786.00	0.00	23,899,786.00	4.4%
2) Federal Revenue		8100-8299	0.00	231,917.00	231,917.00	0.00	226,000.00	226,000.00	-2.6%
3) Other State Revenue		8300-8599	682,660.00	1,834,397.00	2,517,057.00	720,500.00	2,025,868.00	2,746,368.00	9.1%
4) Other Local Revenue		8600-8799	908,303.00	5,090,280.00	5,998,583.00	905,764.00	5,200,290.00	6,106,054.00	1.8%
5) TOTAL, REVENUES			24,474,733.00	7,156,594.00	31,631,327.00	25,526,050.00	7,452,158.00	32,978,208.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,847,710.00	3,661,563.00	13,509,273.00	10,464,712.00	3,960,707.00	14,425,419.00	6.8%
2) Classified Salaries		2000-2999	3,764,651.75	1,437,572.00	5,202,223.75	3,675,581.00	1,581,746.00	5,257,327.00	1.1%
3) Employee Benefits		3000-3999	5,344,564.77	3,072,250.00	8,416,814.77	5,462,394.00	3,263,754.00	8,726,148.00	3.7%
4) Books and Supplies		4000-4999	328,500.00	793,777.00	1,122,277.00	478,850.00	537,660.00	1,016,510.00	-9.4%
5) Services and Other Operating Expenditures		5000-5999	2,990,655.00	1,381,695.00	4,372,350.00	3,329,273.00	1,282,887.00	4,612,160.00	5.5%
6) Capital Outlay		6000-6999	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	178,500.00	110,000.00	288,500.00	155,000.00	294,550.00	449,550.00	55.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,454,581.52	10,462,857.00	32,917,438.52	23,565,810.00	10,921,304.00	34,487,114.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,020,151.48	(3,306,263.00)	(1,286,111.52)	1,960,240.00	(3,469,146.00)	(1,508,906.00)	17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	485,000.00	0.00	485,000.00	510,000.00	0.00	510,000.00	5.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
3) Contributions		8980-8999	(2,811,767.42)	2,811,767.42	0.00	(3,496,055.00)	3,496,055.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,526,767.42)	2,811,767.42	285,000.00	(3,186,055.00)	3,496,055.00	310,000.00	8.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(506,615.94)	(494,495.58)	(1,001,111.52)	(1,225,815.00)	26,909.00	(1,198,906.00)	19.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,583,306.69	1,732,638.97	14,315,945.66	12,076,690.75	1,151,012.20	13,227,702.95	-7.6%
b) Audit Adjustments		9793	0.00	20,665.81	20,665.81	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			12,583,306.69	1,753,304.78	14,336,611.47	12,076,690.75	1,151,012.20	13,227,702.95	-7.7%
d) Other Restatements		9795	0.00	(107,797.00)	(107,797.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,583,306.69	1,645,507.78	14,228,814.47	12,076,690.75	1,151,012.20	13,227,702.95	-7.0%
2) Ending Balance, June 30 (E + F1e)			12,076,690.75	1,151,012.20	13,227,702.95	10,850,875.75	1,177,921.20	12,028,796.95	-9.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,924.63	0.00	17,924.63	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,151,012.20	1,151,012.20	0.00	1,177,921.20	1,177,921.20	2.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,948,185.00	0.00	7,948,185.00	8,324,907.00	0.00	8,324,907.00	4.7%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	993,523.00	0.00	993,523.00	1,040,613.00	0.00	1,040,613.00	4.7%
Unassigned/Unappropriated Amount		9790	3,115,058.12	0.00	3,115,058.12	1,485,355.75	0.00	1,485,355.75	-52.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,247,873.64	(1,150,438.35)	16,097,435.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
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	(487.60)	4,020.00	3,532.40				
4) Due from Grantor Government		9290	(211,094.58)	100,588.78	(110,505.80)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	17,924.63	0.00	17,924.63				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			17,056,216.09	(1,045,829.57)	16,010,386.52				
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	707,833.07	95,835.29	803,668.36				
2) Due to Grantor Governments		9590	(1,468.16)	185,635.85	184,167.69				
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			706,364.91	281,471.14	987,836.05				
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)			16,349,851.18	(1,327,300.71)	15,022,550.47				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	204,958.00	0.00	204,958.00	205,604.00	0.00	205,604.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	69,547.00	0.00	69,547.00	70,249.00	0.00	70,249.00	1.0%
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	22,165,629.00	0.00	22,165,629.00	23,151,163.00	0.00	23,151,163.00	4.4%
Unsecured Roll Taxes		8042	419,569.00	0.00	419,569.00	444,896.00	0.00	444,896.00	6.0%
Prior Years' Taxes		8043	24,067.00	0.00	24,067.00	27,874.00	0.00	27,874.00	15.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals 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
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,883,770.00	0.00	22,883,770.00	23,899,786.00	0.00	23,899,786.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,883,770.00	0.00	22,883,770.00	23,899,786.00	0.00	23,899,786.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	140,837.00	140,837.00	0.00	130,000.00	130,000.00	-7.7%
Special Education Discretionary Grants		8182	0.00	12,163.00	12,163.00	0.00	12,000.00	12,000.00	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		54,738.00	54,738.00		56,000.00	56,000.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,179.00	24,179.00		24,000.00	24,000.00	-0.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		4,000.00	4,000.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals 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
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	231,917.00	231,917.00	0.00	226,000.00	226,000.00	-2.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,580.00	0.00	38,580.00	38,500.00	0.00	38,500.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	237,400.00	74,888.00	312,288.00	200,000.00	74,000.00	274,000.00	-12.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		100,000.00	100,000.00		100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		133,966.00	133,966.00		135,000.00	135,000.00	0.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	406,680.00	1,525,543.00	1,932,223.00	482,000.00	1,716,868.00	2,198,868.00	13.8%
TOTAL, OTHER STATE REVENUE			682,660.00	1,834,397.00	2,517,057.00	720,500.00	2,025,868.00	2,746,368.00	9.1%

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
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,662,341.00	2,662,341.00	0.00	2,742,211.00	2,742,211.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Interest		8660	517,215.00	0.00	517,215.00	500,000.00	0.00	500,000.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	376,088.00	1,750,000.00	2,126,088.00	390,764.00	1,750,000.00	2,140,764.00	0.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		677,939.00	677,939.00		708,079.00	708,079.00	4.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			908,303.00	5,090,280.00	5,998,583.00	905,764.00	5,200,290.00	6,106,054.00	1.8%
TOTAL, REVENUES			24,474,733.00	7,156,594.00	31,631,327.00	25,526,050.00	7,452,158.00	32,978,208.00	4.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,016,993.00	2,868,293.00	10,885,286.00	8,450,860.00	3,143,559.00	11,594,419.00	6.5%
Certificated Pupil Support Salaries		1200	327,510.00	668,863.00	996,373.00	483,136.00	687,858.00	1,170,994.00	17.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,503,207.00	124,407.00	1,627,614.00	1,530,716.00	129,290.00	1,660,006.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,847,710.00	3,661,563.00	13,509,273.00	10,464,712.00	3,960,707.00	14,425,419.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	980,120.75	915,036.00	1,895,156.75	753,561.00	1,005,566.00	1,759,127.00	-7.2%
Classified Support Salaries		2200	1,185,567.00	287,070.00	1,472,637.00	1,287,904.00	358,356.00	1,646,260.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	553,435.00	97,980.00	651,415.00	551,842.00	100,429.00	652,271.00	0.1%
Clerical, Technical and Office Salaries		2400	1,045,529.00	113,986.00	1,159,515.00	1,082,274.00	117,395.00	1,199,669.00	3.5%
Other Classified Salaries		2900	0.00	23,500.00	23,500.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,764,651.75	1,437,572.00	5,202,223.75	3,675,581.00	1,581,746.00	5,257,327.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,803,760.93	1,765,483.00	3,569,243.93	1,902,338.00	1,817,331.00	3,719,669.00	4.2%
PERS		3201-3202	1,061,314.84	379,110.00	1,440,424.84	1,091,684.00	419,030.00	1,510,714.00	4.9%
OASDI/Medicare/Alternative		3301-3302	432,749.88	160,653.00	593,402.88	434,486.00	169,524.00	604,010.00	1.8%
Health and Welfare Benefits		3401-3402	1,631,076.12	673,970.00	2,305,046.12	1,739,415.00	809,060.00	2,548,475.00	10.6%
Unemployment Insurance		3501-3502	67,012.27	25,377.00	92,389.27	7,086.00	2,788.00	9,874.00	-89.3%
Workers' Compensation		3601-3602	178,650.73	67,657.00	246,307.73	117,385.00	46,021.00	163,406.00	-33.7%

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
OPEB, Allocated		3701-3702	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,344,564.77	3,072,250.00	8,416,814.77	5,462,394.00	3,263,754.00	8,726,148.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	225,000.00	225,000.00	0.00	225,000.00	225,000.00	0.0%
Materials and Supplies		4300	280,500.00	455,777.00	736,277.00	463,850.00	305,450.00	769,300.00	4.5%
Noncapitalized Equipment		4400	48,000.00	113,000.00	161,000.00	15,000.00	7,210.00	22,210.00	-86.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			328,500.00	793,777.00	1,122,277.00	478,850.00	537,660.00	1,016,510.00	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	709,500.00	190,000.00	899,500.00	762,200.00	150,000.00	912,200.00	1.4%
Travel and Conferences		5200	0.00	132,179.00	132,179.00	0.00	102,060.00	102,060.00	-22.8%
Dues and Memberships		5300	47,000.00	2,000.00	49,000.00	46,658.00	1,854.00	48,512.00	-1.0%
Insurance		5400 - 5499	175,000.00	0.00	175,000.00	215,000.00	0.00	215,000.00	22.9%
Operations and Housekeeping Services		5500	676,000.00	0.00	676,000.00	696,000.00	0.00	696,000.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,250.00	323,000.00	572,250.00	256,470.00	227,733.00	484,203.00	-15.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,051,705.00	734,516.00	1,786,221.00	1,263,445.00	801,240.00	2,064,685.00	15.6%
Communications		5900	82,200.00	0.00	82,200.00	89,500.00	0.00	89,500.00	8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,990,655.00	1,381,695.00	4,372,350.00	3,329,273.00	1,282,887.00	4,612,160.00	5.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals 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
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	110,000.00	110,000.00	0.00	294,550.00	294,550.00	167.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	178,500.00	0.00	178,500.00	155,000.00	0.00	155,000.00	-13.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			178,500.00	110,000.00	288,500.00	155,000.00	294,550.00	449,550.00	55.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,454,581.52	10,462,857.00	32,917,438.52	23,565,810.00	10,921,304.00	34,487,114.00	4.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals 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
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	485,000.00	0.00	485,000.00	510,000.00	0.00	510,000.00	5.2%
(a) TOTAL, INTERFUND TRANSFERS IN			485,000.00	0.00	485,000.00	510,000.00	0.00	510,000.00	5.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(d) TOTAL, USES			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,811,767.42)	2,811,767.42	0.00	(3,496,055.00)	3,496,055.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,811,767.42)	2,811,767.42	0.00	(3,496,055.00)	3,496,055.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,526,767.42)	2,811,767.42	285,000.00	(3,186,055.00)	3,496,055.00	310,000.00	8.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	22,883,770.00	0.00	22,883,770.00	23,899,786.00	0.00	23,899,786.00	4.4%
2) Federal Revenue		8100-8299	0.00	231,917.00	231,917.00	0.00	226,000.00	226,000.00	-2.6%
3) Other State Revenue		8300-8599	682,660.00	1,834,397.00	2,517,057.00	720,500.00	2,025,868.00	2,746,368.00	9.1%
4) Other Local Revenue		8600-8799	908,303.00	5,090,280.00	5,998,583.00	905,764.00	5,200,290.00	6,106,054.00	1.8%
5) TOTAL, REVENUES			24,474,733.00	7,156,594.00	31,631,327.00	25,526,050.00	7,452,158.00	32,978,208.00	4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,792,440.04	7,220,195.00	20,012,635.04	13,174,727.00	7,534,238.00	20,708,965.00	3.5%
2) Instruction - Related Services	2000-2999		2,935,036.48	1,146,615.00	4,081,651.48	3,145,632.00	1,135,135.00	4,280,767.00	4.9%
3) Pupil Services	3000-3999		1,190,797.00	589,119.00	1,779,916.00	1,440,313.00	496,606.00	1,936,919.00	8.8%
4) Ancillary Services	4000-4999		25,867.00	402.00	26,269.00	25,677.00	402.00	26,079.00	-0.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,904,921.00	59,430.00	2,964,351.00	3,114,699.00	84,670.00	3,199,369.00	7.9%
8) Plant Services	8000-8999		2,427,020.00	1,337,096.00	3,764,116.00	2,509,762.00	1,375,703.00	3,885,465.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	178,500.00	110,000.00	288,500.00	155,000.00	294,550.00	449,550.00	55.8%
10) TOTAL, EXPENDITURES			22,454,581.52	10,462,857.00	32,917,438.52	23,565,810.00	10,921,304.00	34,487,114.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,020,151.48	(3,306,263.00)	(1,286,111.52)	1,960,240.00	(3,469,146.00)	(1,508,906.00)	17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	485,000.00	0.00	485,000.00	510,000.00	0.00	510,000.00	5.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
3) Contributions		8980-8999	(2,811,767.42)	2,811,767.42	0.00	(3,496,055.00)	3,496,055.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,526,767.42)	2,811,767.42	285,000.00	(3,186,055.00)	3,496,055.00	310,000.00	8.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(506,615.94)	(494,495.58)	(1,001,111.52)	(1,225,815.00)	26,909.00	(1,198,906.00)	19.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,583,306.69	1,732,638.97	14,315,945.66	12,076,690.75	1,151,012.20	13,227,702.95	-7.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	20,665.81	20,665.81	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,583,306.69	1,753,304.78	14,336,611.47	12,076,690.75	1,151,012.20	13,227,702.95	-7.7%
d) Other Restatements		9795	0.00	(107,797.00)	(107,797.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,583,306.69	1,645,507.78	14,228,814.47	12,076,690.75	1,151,012.20	13,227,702.95	-7.0%
2) Ending Balance, June 30 (E + F1e)			12,076,690.75	1,151,012.20	13,227,702.95	10,850,875.75	1,177,921.20	12,028,796.95	-9.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,924.63	0.00	17,924.63	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,151,012.20	1,151,012.20	0.00	1,177,921.20	1,177,921.20	2.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,948,185.00	0.00	7,948,185.00	8,324,907.00	0.00	8,324,907.00	4.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	993,523.00	0.00	993,523.00	1,040,613.00	0.00	1,040,613.00	4.7%
Unassigned/Unappropriated Amount		9790	3,115,058.12	0.00	3,115,058.12	1,485,355.75	0.00	1,485,355.75	-52.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	202.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.00	11,799.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	24,000.00
4203	ESSA: Title III, English Learner Student Program	0.00	4,000.00
6019	Student Support and Professional Development Discretionary Block Grant	309,000.00	546,855.00
6230	California Clean Energy Jobs Act	20,665.81	20,665.81
6300	Lottery: Instructional Materials	447,048.20	296,048.20
6500	Special Education	0.00	6,072.00
6537	Special Ed: Learning Recovery Support	.25	.25
6546	Mental Health-Related Services	141,007.80	.80
6547	Special Education Early Intervention Preschool Grant	135,482.96	18,482.96
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	838.50	838.50
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,207.26	7,729.26
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	200.97	200.97
7311	Classified School Employee Professional Development Block Grant	8,666.00	8,666.00
7415	Classified School Employee Summer Assistance Program	50,158.28	73,658.28
7810	Other Restricted State	6,308.00	6,308.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	1,355.00
9010	Other Restricted Local	27,428.17	151,039.17
Total, Restricted Balance		1,151,012.20	1,177,921.20

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	148,925.00	147,800.00	-0.8%
3) Other State Revenue		8300-8599	729,675.00	685,300.00	-6.1%
4) Other Local Revenue		8600-8799	0.00	11,000.00	New
5) TOTAL, REVENUES			878,600.00	844,100.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,532.00	23,207.00	3.0%
3) Employee Benefits		3000-3999	8,366.00	7,998.00	-4.4%
4) Books and Supplies		4000-4999	15,000.00	7,500.00	-50.0%
5) Services and Other Operating Expenditures		5000-5999	821,100.00	835,200.00	1.7%
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			866,998.00	873,905.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,602.00	(29,805.00)	-356.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,602.00	(29,805.00)	-356.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,869.78	209,471.78	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,869.78	209,471.78	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,869.78	209,471.78	5.9%
2) Ending Balance, June 30 (E + F1e)			209,471.78	179,666.78	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	202,924.19	173,119.19	-14.7%
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	6,547.59	6,547.59	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	268,425.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			268,425.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			268,425.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	148,925.00	147,800.00	-0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			148,925.00	147,800.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	729,675.00	685,300.00	-6.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			729,675.00	685,300.00	-6.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	8,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	3,000.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	11,000.00	New
TOTAL, REVENUES			878,600.00	844,100.00	-3.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,532.00	23,207.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			22,532.00	23,207.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,041.00	5,863.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,724.00	1,776.00	3.0%
Health and Welfare Benefits		3401-3402	188.00	154.00	-18.1%
Unemployment Insurance		3501-3502	113.00	12.00	-89.4%
Workers' Compensation		3601-3602	300.00	193.00	-35.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,366.00	7,998.00	-4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	7,500.00	-50.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	7,500.00	-50.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	821,100.00	835,200.00	1.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			821,100.00	835,200.00	1.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			866,998.00	873,905.00	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,925.00	147,800.00	-0.8%
3) Other State Revenue		8300-8599	729,675.00	685,300.00	-6.1%
4) Other Local Revenue		8600-8799	0.00	11,000.00	New
5) TOTAL, REVENUES			878,600.00	844,100.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		866,998.00	873,905.00	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			866,998.00	873,905.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,602.00	(29,805.00)	-356.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,602.00	(29,805.00)	-356.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,869.78	209,471.78	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,869.78	209,471.78	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,869.78	209,471.78	5.9%
2) Ending Balance, June 30 (E + F1e)			209,471.78	179,666.78	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	202,924.19	173,119.19	-14.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,547.59	6,547.59	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	134,434.67	104,629.67
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	68,489.52	68,489.52
Total, Restricted Balance		202,924.19	173,119.19

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	750.00	0.00	-100.0%
5) TOTAL, REVENUES			750.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,250.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,668.55	4,418.55	-78.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,668.55	4,418.55	-78.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,668.55	4,418.55	-78.6%
2) Ending Balance, June 30 (E + F1e)			4,418.55	4,418.55	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	4,418.55	4,418.55	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,069.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,069.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,069.77		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	750.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	0.00	-100.0%
TOTAL, REVENUES			750.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	0.00	-100.0%
5) TOTAL, REVENUES			750.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,250.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,668.55	4,418.55	-78.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,668.55	4,418.55	-78.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,668.55	4,418.55	-78.6%
2) Ending Balance, June 30 (E + F1e)			4,418.55	4,418.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,418.55	4,418.55	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,000.00	62,500.00	-25.6%
5) TOTAL, REVENUES			84,000.00	62,500.00	-25.6%
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	30,000.00	5,000.00	-83.3%
5) Services and Other Operating Expenditures		5000-5999	93,600.00	21,000.00	-77.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,600.00	26,000.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,600.00)	36,500.00	-192.2%
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)			(39,600.00)	36,500.00	-192.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,969.58	7,369.58	-84.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,969.58	7,369.58	-84.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,969.58	7,369.58	-84.3%
2) Ending Balance, June 30 (E + F1e)			7,369.58	43,869.58	495.3%
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	615.74	34,615.74	5,521.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,753.84	9,253.84	37.0%
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	96,691.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			96,691.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			96,639.85		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	84,000.00	60,000.00	-28.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,000.00	62,500.00	-25.6%
TOTAL, REVENUES			84,000.00	62,500.00	-25.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	5,000.00	-83.3%
TOTAL, BOOKS AND SUPPLIES			30,000.00	5,000.00	-83.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,600.00	21,000.00	12.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,600.00	21,000.00	-77.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			123,600.00	26,000.00	-79.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,000.00	62,500.00	-25.6%
5) TOTAL, REVENUES			84,000.00	62,500.00	-25.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		80,000.00	5,000.00	-93.8%
8) Plant Services	8000-8999		43,600.00	21,000.00	-51.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			123,600.00	26,000.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(39,600.00)	36,500.00	-192.2%
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)			(39,600.00)	36,500.00	-192.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,969.58	7,369.58	-84.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,969.58	7,369.58	-84.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,969.58	7,369.58	-84.3%
2) Ending Balance, June 30 (E + F1e)			7,369.58	43,869.58	495.3%
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	615.74	34,615.74	5,521.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,753.84	9,253.84	37.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	615.74	34,615.74
Total, Restricted Balance		615.74	34,615.74

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	1,055,000.00	1,065,740.00	1.0%
5) TOTAL, REVENUES			1,055,000.00	1,065,740.00	1.0%
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	3,000.00	6,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	1,079,000.00	315,750.00	-70.7%
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			1,082,000.00	321,750.00	-70.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,000.00)	743,990.00	-2,855.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	485,000.00	510,000.00	5.2%
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			(485,000.00)	(510,000.00)	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(512,000.00)	233,990.00	-145.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,542,291.36	3,030,291.36	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,542,291.36	3,030,291.36	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,542,291.36	3,030,291.36	-14.5%
2) Ending Balance, June 30 (E + F1e)			3,030,291.36	3,264,281.36	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,030,291.36	3,264,281.36	7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,172,194.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,172,194.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	52,146.39		
6) TOTAL, LIABILITIES			52,146.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,120,047.72		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	948,000.00	976,440.00	3.0%
Interest		8660	142,000.00	124,300.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(35,000.00)	(35,000.00)	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,055,000.00	1,065,740.00	1.0%
TOTAL, REVENUES			1,055,000.00	1,065,740.00	1.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,000.00	New
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	6,000.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,500.00	34,250.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	990,000.00	230,000.00	-76.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	51,500.00	-6.4%
Communications		5900	2,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,079,000.00	315,750.00	-70.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,082,000.00	321,750.00	-70.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	485,000.00	510,000.00	5.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			485,000.00	510,000.00	5.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(485,000.00)	(510,000.00)	5.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,055,000.00	1,065,740.00	1.0%
5) TOTAL, REVENUES			1,055,000.00	1,065,740.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,082,000.00	321,750.00	-70.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,082,000.00	321,750.00	-70.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,000.00)	743,990.00	-2,855.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	485,000.00	510,000.00	5.2%
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			(485,000.00)	(510,000.00)	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(512,000.00)	233,990.00	-145.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,542,291.36	3,030,291.36	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,542,291.36	3,030,291.36	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,542,291.36	3,030,291.36	-14.5%
2) Ending Balance, June 30 (E + F1e)			3,030,291.36	3,264,281.36	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,030,291.36	3,264,281.36	7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Section 3:

Supplemental State Forms:

Form CA: Certifications

Form A: Average Daily Attendance

Form ESMOE

Form ICR

Form CEA/CEB

Criteria and Standards

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: 277 A Karen Way, Tiburon, CA 94920

Date: May 26, 2026

Public Hearing:

Place: 277 A Karen Way, Tiburon, CA 94920

Date: June 2, 2026

Time: 6pm

Adoption Date: June 8, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Kimberly McGrath

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Dr. Chris J. Kim

Title: Chief Business Official

Telephone: 415-383-1116

E-mail: ckim@reedschools.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)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/08/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,021.07	1,030.09	1,030.09	1,021.94	1,021.94	1,028.02
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,021.07	1,030.09	1,030.09	1,021.94	1,021.94	1,028.02
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,021.07	1,030.09	1,030.09	1,021.94	1,021.94	1,028.02
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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,117,438.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,202,858.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	178,500.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	200,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				384,500.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,530,080.52

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	1,030.09
B. Expenditures per ADA (Line I.E divided by Line II.A)	30,609.05

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,574,035.86	28,873.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,574,035.86	28,873.16
B. Required effort (Line A.2 times 90%)	25,716,632.27	25,985.84
C. Current year expenditures (Line I.E and Line II.B)	31,530,080.52	30,609.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	1,402,003.00
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	25,556,308.52

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,094,250.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	938,753.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	206,649.97
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,239,652.97
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,239,652.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,012,635.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,081,651.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	874,416.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,269.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	882,348.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	30,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	18,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	1,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,557,466.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	866,998.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	30,350,783.55
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.38%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.38%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,239,652.97
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.68%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 7.68%

Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

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	13,509,273.00	301	0.00	303	13,509,273.00	305	0.00		307	13,509,273.00	309
2000 - Classified Salaries	5,202,223.75	311	0.00	313	5,202,223.75	315	0.00		317	5,202,223.75	319
3000 - Employee Benefits	8,416,814.77	321	170,000.00	323	8,246,814.77	325	0.00		327	8,246,814.77	329
4000 - Books, Supplies Equip Replace. (6500)	1,122,277.00	331	25,000.00	333	1,097,277.00	335	320,500.00		337	776,777.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,372,350.00	341	30,500.00	343	4,341,850.00	345	1,371,868.00		347	2,969,982.00	349
				TOTAL	32,397,438.52	365			TOTAL	30,705,070.52	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	10,554,934.00	375
2. Salaries of Instructional Aides Per EC 41011. . . .	2100	1,885,156.75	380
3. STRS. . . .	3101 & 3102	2,855,669.37	382
4. PERS. . . .	3201 & 3202	557,419.84	383
5. OASDI - Regular, Medicare and Alternative. . . .	3301 & 3302	306,236.56	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . .	3401 & 3402	1,552,675.12	385
7. Unemployment Insurance. . . .	3501 & 3502	61,147.47	390
8. Workers' Compensation Insurance. . . .	3601 & 3602	163,026.93	392
9. OPEB, Active Employees (EC 41372). . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . .		17,936,266.04	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. . . .		17,936,266.04	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. . . .		58.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . .		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)	exempt
2. Percentage spent by this district (Part II, Line 15)	58.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	30,705,070.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Per EC 41374, the District maintains no individual class sessions with pupils in attendance exceeding 28. "Individual class sessions" does not not include courses in visual and performing arts, industrial education, or physical education.

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	14,425,419.00	301	0.00	303	14,425,419.00	305	0.00		307	14,425,419.00	309
2000 - Classified Salaries	5,257,327.00	311	0.00	313	5,257,327.00	315	0.00		317	5,257,327.00	319
3000 - Employee Benefits	8,726,148.00	321	170,000.00	323	8,556,148.00	325	0.00		327	8,556,148.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,016,510.00	331	0.00	333	1,016,510.00	335	665,610.00		337	350,900.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,612,160.00	341	0.00	343	4,612,160.00	345	1,577,905.00		347	3,034,255.00	349
				TOTAL	33,867,564.00	365			TOTAL	31,624,049.00	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	11,253,551.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,749,127.00	380
3. STRS.	3101 & 3102	2,967,234.00	382
4. PERS.	3201 & 3202	579,093.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	312,089.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,729,860.00	385
7. Unemployment Insurance.	3501 & 3502	6,522.00	390
8. Workers' Compensation Insurance.	3601 & 3602	107,944.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	18,705,420.00	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	18,705,420.00	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	59.15%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt	
2. Percentage spent by this district (Part II, Line 15)	59.15%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	31,624,049.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Per EC 41374, the District maintains no individual class sessions with pupils in attendance exceeding 28. "Individual class sessions" does not not include courses in visual and performing arts, industrial education, or physical education.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,022	
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	983	998		
Charter School				
Total ADA	**983**	**998**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	994	999		
Charter School				
Total ADA	**994**	**999**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	1,009	1,030		
Charter School		0		
Total ADA	**1,009**	**1,030**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	1,028			
Charter School	0			
Total ADA	**1,028**			

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)	n/a

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)	n/a

2. **CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,022

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	1,049	1,048		
Charter School				
Total Enrollment	**1,049**	**1,048**	**0.1%**	**Met**
Second Prior Year (2024-25)				
District Regular	1,052	1,043		
Charter School				
Total Enrollment	**1,052**	**1,043**	**0.9%**	**Met**
First Prior Year (2025-26)				
District Regular	1,063	1,071		
Charter School				
Total Enrollment	**1,063**	**1,071**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	1,066			
Charter School				
Total Enrollment	**1,066**			

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): n/a

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): n/a

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	998	1,048	
Charter School		0	
Total ADA/Enrollment	**998**	**1,048**	**95.2%**
Second Prior Year (2024-25)			
District Regular	987	1,043	
Charter School	0		
Total ADA/Enrollment	**987**	**1,043**	**94.6%**
First Prior Year (2025-26)			
District Regular	1,021	1,071	
Charter School			
Total ADA/Enrollment	**1,021**	**1,071**	**95.3%**
		Historical Average Ratio:	95.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.6%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	1,022	1,066		
Charter School	0			
Total ADA/Enrollment	**1,022**	**1,066**	**95.9%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	988	1,031		
Charter School				
Total ADA/Enrollment	**988**	**1,031**	**95.8%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	960	1,003		
Charter School				
Total ADA/Enrollment	**960**	**1,003**	**95.7%**	**Not Met**

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

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

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

Explanation: (required if NOT met)	The Reed Union School District is boosting attendance by emphasizing strong school connections and support for the whole child, helping students feel welcomed, engaged, and ready to learn each day. The district's focus on academic, social-emotional, and creative growth aligns with California attendance strategies that use early support, family communication, and positive school culture to reduce absenteeism.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2025-26)	(2026-27)	(2027-28)	(2028-29)
a.	ADA (Funded) (Form A, lines A6 and C4)	1,030.09	1,028.02	1,021.94	1,012.77
b.	Prior Year ADA (Funded)		1,030.09	1,028.02	1,021.94
c.	Difference (Step 1a minus Step 1b)		(2.07)	(6.08)	(9.17)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.20%)	(.59%)	(.90%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		23,900,786.00	24,790,928.00	25,714,770.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		1,030,123.88	818,100.62	794,586.39
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)			4.11%	2.71%	2.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):			**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	22,678,812.00	23,694,182.00	24,586,540.00	25,512,216.00
Percent Change from Previous Year		**4.48%**	**3.77%**	**3.76%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**3.48% to 5.48%**	**2.77% to 4.77%**	**2.76% to 4.76%**

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)	22,883,770.00	23,899,786.00	24,790,928.00	25,714,770.00
District's Projected Change in LCFF Revenue:		4.44%	3.73%	3.73%
Basic Aid Standard		**3.48% to 5.48%**	**2.77% to 4.77%**	**2.76% to 4.76%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	n/a

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)	14,013,521.26	18,461,972.25	75.9%
Second Prior Year (2024-25)	17,950,803.48	21,630,091.24	83.0%
First Prior Year (2025-26)	18,956,926.52	22,454,581.52	84.4%
		Historical Average Ratio:	81.1%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**78.1% to 84.1%**	**77.1% to 85.1%**	**77.1% to 85.1%**

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)	19,602,687.00	23,565,810.00	83.2%	Met
1st Subsequent Year (2027-28)	20,202,705.04	24,275,480.44	83.2%	Met
2nd Subsequent Year (2028-29)	20,764,203.28	24,946,257.01	83.2%	Met

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

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

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

Explanation:
(required if NOT met)

n/a

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):	4.11%	2.71%	2.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.89% to 14.11%**	**-7.29% to 12.71%**	**-7.81% to 12.19%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.89% to 9.11%	-2.29% to 7.71%	-2.81% to 7.19%

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)	231,917.00		
Budget Year (2026-27)	226,000.00	(2.55%)	Yes
1st Subsequent Year (2027-28)	230,345.20	1.92%	No
2nd Subsequent Year (2028-29)	235,233.13	2.12%	No

Explanation:
(required if Yes)

Federal Revenue projections have been updated based on current known assumptions.

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)	2,517,057.00		
Budget Year (2026-27)	2,746,368.00	9.11%	Yes
1st Subsequent Year (2027-28)	2,259,569.19	(17.73%)	Yes
2nd Subsequent Year (2028-29)	2,276,781.33	.76%	No

Explanation:
(required if Yes)

State Revenue projections for FY 26/27 includes Resource 6019 Block Grant assumptions as outlined as part of the State January Budget proposal. The CY+1 budget reduction assumes the removal of that one time resource.

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)	5,998,583.00		
Budget Year (2026-27)	6,106,054.00	1.79%	No
1st Subsequent Year (2027-28)	6,381,444.93	4.51%	No
2nd Subsequent Year (2028-29)	6,453,303.66	1.13%	No

Explanation:
(required if Yes)

n/a

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

First Prior Year (2025-26)	1,122,277.00		
Budget Year (2026-27)	1,016,510.00	(9.42%)	Yes
1st Subsequent Year (2027-28)	1,044,464.04	2.75%	No
2nd Subsequent Year (2028-29)	1,172,455.70	12.25%	Yes

Explanation:
(required if Yes)

FY2026/27 includes a reduction to the Books and Supplies budget to account for the removal of Year 1 Proposition 28 expenditures. FY 2028/29 reflects a projected increase to the budget associated with possible ADA related expenditures.

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

First Prior Year (2025-26)	4,372,350.00		
Budget Year (2026-27)	4,612,160.00	5.48%	No
1st Subsequent Year (2027-28)	4,738,994.42	2.75%	No
2nd Subsequent Year (2028-29)	4,865,999.46	2.68%	No

Explanation:
(required if Yes)

n/a

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)	8,747,557.00		
Budget Year (2026-27)	9,078,422.00	3.78%	Met
1st Subsequent Year (2027-28)	8,871,359.32	(2.28%)	Met
2nd Subsequent Year (2028-29)	8,965,318.12	1.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	5,494,627.00		
Budget Year (2026-27)	5,628,670.00	2.44%	Met
1st Subsequent Year (2027-28)	5,783,458.46	2.75%	Met
2nd Subsequent Year (2028-29)	6,038,455.16	4.41%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	
Explanation: Other Local Revenue (linked from 6B if NOT met)	

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	Yes
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		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)	33,620,989.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	33,620,989.00	1,008,629.67	1,377,058.00	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)

n/a

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	6,967,189.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,161,728.00	1,211,685.00	993,523.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,227,226.32	4,402,282.45	3,115,058.12
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(20,742.00)	0.00
	e. Available Reserves (Lines 1a through 1d)	12,388,954.32	12,560,414.45	4,108,581.12
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	29,043,191.54	30,292,128.19	33,117,438.52
	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)	29,043,191.54	30,292,128.19	33,117,438.52
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	42.7%	41.5%	12.4%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**14.2%**	**13.8%**	**4.1%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	899,206.18	18,461,972.25	N/A	Met
Second Prior Year (2024-25)	192,187.37	21,830,091.24	N/A	Met
First Prior Year (2025-26)	(506,615.94)	22,654,581.52	2.2%	Met
Budget Year (2026-27) (Information only)	(1,225,815.00)	23,765,810.00		

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)	n/a

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,022
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	9,073,706.51	11,491,913.14	N/A	Met
Second Prior Year (2024-25)	7,737,003.14	12,391,119.32	N/A	Met
First Prior Year (2025-26)	12,377,900.95	12,583,306.69	N/A	Met
Budget Year (2026-27) (Information only)	12,076,690.75			

[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)	n/a

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)	12,028,799.00	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.)	1,022	978	951
District's Reserve Standard Percentage Level:	**3%**	**4%**	**4%**

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

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

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

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

a. Enter the name(s) of the SELPA(s): Marin County Office of Education

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	34,687,114.00	35,681,088.99	36,720,310.39
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,687,114.00	35,681,088.99	36,720,310.39

4.	Reserve Standard Percentage Level	3%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,040,613.42	1,427,243.56	1,468,812.42
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	90,000.00	90,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,040,613.42**	**1,427,243.56**	**1,468,812.42**

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,040,613.00	1,427,244.00	1,468,812.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,485,355.75	370,282.09	.63
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,525,968.75	1,797,526.09	1,468,812.63
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.28%	5.04%	4.00%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,040,613.42**	**1,427,243.56**	**1,468,812.42**
	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:

n/a

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? **Yes**

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:

The District's multiyear projection reflects the planned use of General Fund Unrestricted reserves to fund costs associated with collective bargaining settlements, the gap between special education costs and related revenues, the implementation of an unfunded PreK–K program, and the difference between Foundation contributions and the full cost of supported programs. Future increases in property tax, parcel tax, and Foundation revenue are expected to help offset these pressures. In the interim, the District is working with a Budget Advisory Task Force to develop recommendations to address the structural deficit and align ongoing expenditures with ongoing revenues.

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:

n/a

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:

n/a

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)	(2,811,767.42)			
Budget Year (2026-27)	(3,496,055.00)	684,287.58	24.3%	Not Met
1st Subsequent Year (2027-28)	(3,247,515.27)	(248,539.73)	(7.1%)	Met
2nd Subsequent Year (2028-29)	(3,711,955.15)	464,439.88	14.3%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	485,000.00			
Budget Year (2026-27)	510,000.00	25,000.00	5.2%	Met
1st Subsequent Year (2027-28)	530,000.00	20,000.00	3.9%	Met
2nd Subsequent Year (2028-29)	546,000.00	16,000.00	3.0%	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? Yes

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Reflects increasing cost of employment associated with positions grounded in Resource 3310 and 6500 (Special Ed.)

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)	n/a

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)	n/a

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information: (required if YES)	ADA Related improvements (i.e. Wheelchair lifts, and automatic door openers) are reflected in the budget.

S6. Long-term Commitments

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds		To be Updated Following the District's FY 25/26 Audit.	To be Updated Following the District's FY 25/26 Audit.	
Supp Early Retirement Program		To be Updated Following the District's FY 25/26 Audit.	To be Updated Following the District's FY 25/26 Audit.	
State School Building Loans				
Compensated Absences		To be Updated Following the District's FY 25/26 Audit.	To be Updated Following the District's FY 25/26 Audit.	
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	To be Updated Following the District's FY 25/26 Audit.

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)	n/a

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:

n/a

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

	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	3,272,221.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,768,774.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,503,447.00
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	9/15/2025

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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)	170,000.00	170,000.00	170,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	154,958.00	154,958.00	154,958.00
d. Number of retirees receiving OPEB benefits	55.00	5.00	55.00

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:

n/a

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	84.00	87.28	87.28	87.28

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

n/a

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 03, 2025
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	Jun 03, 2025
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:	Jun 10, 2025

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

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

Certificated (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
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.):

n/a

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	51.00	51.00	51.00	51.00

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 03, 2025
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	Jun 03, 2025
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	Jun 10, 2025

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

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

Classified (Non-management) Prior Year Settlements

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	16.00	16.00	16.00	16.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 08, 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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	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

Section 4:

Projections:

Multi Year Projection

Cashflow Projection

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	23,899,786.00	3.72%	24,789,889.78	3.73%	25,713,691.37
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	720,500.00	1.21%	729,184.89	1.55%	740,513.06
4. Other Local Revenues	8600-8799	905,764.00	-8.67%	827,221.38	-4.50%	789,972.27
5. Other Financing Sources						
a. Transfers In	8900-8929	510,000.00	3.92%	530,000.00	3.02%	546,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,496,055.00)	-7.11%	(3,247,515.27)	14.30%	(3,711,955.15)
6. Total (Sum lines A1 thru A5c)		22,539,995.00	4.83%	23,628,780.78	1.90%	24,078,221.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,464,712.00		10,778,653.36
b. Step & Column Adjustment				313,941.36		323,359.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,464,712.00	3.00%	10,778,653.36	3.00%	11,102,012.95
2. Classified Salaries						
a. Base Salaries				3,675,581.00		3,785,848.43
b. Step & Column Adjustment				110,267.43		113,575.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,675,581.00	3.00%	3,785,848.43	3.00%	3,899,423.88
3. Employee Benefits	3000-3999	5,462,394.00	3.22%	5,638,203.25	2.21%	5,762,766.45
4. Books and Supplies	4000-4999	478,850.00	2.75%	492,018.38	2.68%	505,204.48
5. Services and Other Operating Expenditures	5000-5999	3,329,273.00	2.75%	3,420,828.02	2.68%	3,512,506.21
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,000.00	3.18%	159,929.00	2.76%	164,343.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,765,810.00	2.99%	24,475,480.44	2.74%	25,146,257.01

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,225,815.00)		(846,699.66)		(1,068,035.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,076,690.75		10,850,875.75		10,004,176.09
2. Ending Fund Balance (Sum lines C and D1)		10,850,875.75		10,004,176.09		8,936,140.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,324,907.00		8,206,650.00		7,467,328.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,040,613.00		1,427,244.00		1,468,812.00
2. Unassigned/Unappropriated	9790	1,485,355.75		370,282.09		.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,850,875.75		10,004,176.09		8,936,140.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,040,613.00		1,427,244.00		1,468,812.00
c. Unassigned/Unappropriated	9790	1,485,355.75		370,282.09		.63
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,525,968.75		1,797,526.09		1,468,812.63

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	226,000.00	1.92%	230,345.20	2.12%	235,233.13
3. Other State Revenues	8300-8599	2,025,868.00	-24.46%	1,530,384.30	0.38%	1,536,268.27
4. Other Local Revenues	8600-8799	5,200,290.00	6.81%	5,554,223.55	1.96%	5,663,331.39
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,496,055.00	-7.11%	3,247,515.27	14.30%	3,711,955.15
6. Total (Sum lines A1 thru A5c)		10,948,213.00	-3.52%	10,562,468.32	5.53%	11,146,787.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,960,707.00		4,079,528.21
b. Step & Column Adjustment				118,821.21		122,385.84
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,960,707.00	3.00%	4,079,528.21	3.00%	4,201,914.05
2. Classified Salaries						
a. Base Salaries				1,581,746.00		1,629,198.38
b. Step & Column Adjustment				47,452.38		48,875.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,581,746.00	3.00%	1,629,198.38	3.00%	1,678,074.34
3. Employee Benefits	3000-3999	3,263,754.00	1.80%	3,322,353.21	1.16%	3,361,015.73
4. Books and Supplies	4000-4999	537,660.00	2.75%	552,445.66	20.78%	667,251.22
5. Services and Other Operating Expenditures	5000-5999	1,282,887.00	2.75%	1,318,166.40	2.68%	1,353,493.25
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	294,550.00	3.18%	303,916.69	2.76%	312,304.79
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,921,304.00	2.60%	11,205,608.55	3.29%	11,574,053.38
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		26,909.00		(643,140.23)		(427,265.44)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,151,012.20		1,177,921.20		534,780.97
2. Ending Fund Balance (Sum lines C and D1)		1,177,921.20		534,780.97		107,515.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,177,921.20		534,780.97		107,515.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,177,921.20		534,780.97		107,515.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	23,899,786.00	3.72%	24,789,889.78	3.73%	25,713,691.37
2. Federal Revenues	8100-8299	226,000.00	1.92%	230,345.20	2.12%	235,233.13
3. Other State Revenues	8300-8599	2,746,368.00	-17.73%	2,259,569.19	0.76%	2,276,781.33
4. Other Local Revenues	8600-8799	6,106,054.00	4.51%	6,381,444.93	1.13%	6,453,303.66
5. Other Financing Sources						
a. Transfers In	8900-8929	510,000.00	3.92%	530,000.00	3.02%	546,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		33,488,208.00	2.10%	34,191,249.10	3.02%	35,225,009.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,425,419.00		14,858,181.57
b. Step & Column Adjustment				432,762.57		445,745.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,425,419.00	3.00%	14,858,181.57	3.00%	15,303,927.00
2. Classified Salaries						
a. Base Salaries				5,257,327.00		5,415,046.81
b. Step & Column Adjustment				157,719.81		162,451.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,257,327.00	3.00%	5,415,046.81	3.00%	5,577,498.22
3. Employee Benefits	3000-3999	8,726,148.00	2.69%	8,960,556.46	1.82%	9,123,782.18
4. Books and Supplies	4000-4999	1,016,510.00	2.75%	1,044,464.04	12.25%	1,172,455.70
5. Services and Other Operating Expenditures	5000-5999	4,612,160.00	2.75%	4,738,994.42	2.68%	4,865,999.46
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	449,550.00	3.18%	463,845.69	2.76%	476,647.83
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,687,114.00	2.87%	35,681,088.99	2.91%	36,720,310.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,198,906.00)		(1,489,839.89)		(1,495,300.90)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,227,702.95		12,028,796.95		10,538,957.06
2. Ending Fund Balance (Sum lines C and D1)		12,028,796.95		10,538,957.06		9,043,656.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,177,921.20		534,780.97		107,515.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,324,907.00		8,206,650.00		7,467,328.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,040,613.00		1,427,244.00		1,468,812.00
2. Unassigned/Unappropriated	9790	1,485,355.75		370,282.09		.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,028,796.95		10,538,957.06		9,043,656.16
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,040,613.00		1,427,244.00		1,468,812.00
c. Unassigned/Unappropriated	9790	1,485,355.75		370,282.09		.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,525,968.75		1,797,526.09		1,468,812.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.28%		5.04%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County Office of Education						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,021.94		977.71		951.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,687,114.00		35,681,088.99		36,720,310.39
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		34,687,114.00		35,681,088.99		36,720,310.39
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,040,613.42		1,427,243.56		1,468,812.42
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,040,613.42		1,427,243.56		1,468,812.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,227,705.00	12,463,841.00	9,711,919.00	7,324,711.00	5,147,802.00	2,437,709.00	14,173,324.00	12,501,818.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		0.00	0.00	54,653.00	0.00	0.00	54,653.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	383,791.00	0.00	12,721,423.00	146,264.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	3,301.00	728.00	28,471.00	0.00
Other State Revenue	8300-8599		119,093.00	119,093.00	119,093.00	119,093.00	119,093.00	89,928.00	47,638.00	65,579.00
Other Local Revenue	8600-8799		0.00	0.00	240,975.00	4,895.00	20,920.00	1,526,033.00	973,240.00	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			119,093.00	119,093.00	414,721.00	507,779.00	143,314.00	14,392,765.00	1,195,613.00	65,579.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		145,460.00	1,195,991.00	1,271,563.00	1,256,012.00	1,255,519.00	1,248,789.00	1,318,271.00	1,345,353.00
Classified Salaries	2000-2999		234,703.00	350,475.00	450,829.00	465,608.00	471,419.00	493,122.00	451,847.00	458,991.00
Employee Benefits	3000-3999		167,755.00	598,800.00	690,618.00	664,945.00	669,845.00	671,227.00	679,835.00	685,897.00
Books and Supplies	4000-4999		106,826.00	79,106.00	98,352.00	50,503.00	90,330.00	86,819.00	74,950.00	100,166.00
Services	5000-5999		228,213.00	646,643.00	290,567.00	247,620.00	366,294.00	157,193.00	342,216.00	378,023.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,215.00
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			882,957.00	2,871,015.00	2,801,929.00	2,684,688.00	2,853,407.00	2,657,150.00	2,867,119.00	3,111,645.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)			(763,864.00)	(2,751,922.00)	(2,387,208.00)	(2,176,909.00)	(2,710,093.00)	11,735,615.00	(1,671,506.00)	(3,046,066.00)
F. ENDING CASH (A + E)			12,463,841.00	9,711,919.00	7,324,711.00	5,147,802.00	2,437,709.00	14,173,324.00	12,501,818.00	9,455,752.00
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		9,455,752.00	6,876,985.00	14,648,547.00	12,050,024.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	46,199.00	0.00	0.00	50,099.00	0.00	0.00	205,604.00	205,604.00
Property Taxes	8020-8079	0.00	9,299,787.00	26,845.00	1,116,072.00	0.00	0.00	23,694,182.00	23,694,182.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	193,500.00	0.00	0.00	226,000.00	226,000.00
Other State Revenue	8300-8599	171,103.00	56,690.00	56,690.00	1,663,275.00	0.00	0.00	2,746,368.00	2,746,368.00
Other Local Revenue	8600-8799	0.00	1,447,333.00	209,327.00	1,683,331.00	0.00	0.00	6,106,054.00	6,106,054.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	510,000.00	0.00	0.00	510,000.00	510,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		217,302.00	10,803,810.00	292,862.00	5,216,277.00	0.00	0.00	33,488,208.00	33,488,208.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,327,036.00	1,359,381.00	1,315,317.00	1,386,727.00	0.00	0.00	14,425,419.00	14,425,419.00
Classified Salaries	2000-2999	447,731.00	451,263.00	472,507.00	508,832.00	0.00	0.00	5,257,327.00	5,257,327.00
Employee Benefits	3000-3999	682,752.00	688,660.00	679,508.00	1,846,306.00	0.00	0.00	8,726,148.00	8,726,148.00
Books and Supplies	4000-4999	122,785.00	24,206.00	62,160.00	120,307.00	0.00	0.00	1,016,510.00	1,016,510.00
Services	5000-5999	215,765.00	212,614.00	361,893.00	1,165,119.00	0.00	0.00	4,612,160.00	4,612,160.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	296,124.00	0.00	10,211.00	0.00	0.00	449,550.00	449,550.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00	200,000.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,796,069.00	3,032,248.00	2,891,385.00	5,237,502.00	0.00	0.00	34,687,114.00	34,687,114.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	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)		(2,578,767.00)	7,771,562.00	(2,598,523.00)	(21,225.00)	0.00	0.00	(1,198,906.00)	(1,198,906.00)
F. ENDING CASH (A + E)		6,876,985.00	14,648,547.00	12,050,024.00	12,028,799.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,028,799.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00
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)			12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00
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		12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00				
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)		12,028,799.00	12,028,799.00	12,028,799.00	12,028,799.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,028,799.00	

Section 5:

Review:

LCFF Calculations

Statement of Reserves

Technical Review Checks

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2026-27 Budget for Adoption	5/20/26		
	2026-27	2027-28	2028-29
General Assumptions			
COLA & Augmentation	4.31%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Student Assumptions:			
Enrollment Count	1,066	1,031	1,003
Unduplicated Pupil Count (UPC)	62	61	60
Unduplicated Pupil Percentage (UPP)	6.40%	5.90%	5.90%
Current Year LCFF Average Daily Attendance (ADA)	1,021.94	988.34	961.46
Funded LCFF ADA	1,028.02	1,021.94	1,012.77
LCFF ADA Funding Method	Prior Year	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-
Funded NSS ADA	-	-	-
LCFF Entitlement Summary			
Base Grant	$11,158,873	$11,457,116	$11,706,296
Grade Span Adjustment	531,847	551,520	561,501
Adjusted Base Grant	$11,690,720	$12,008,636	$12,267,797
Supplemental Grant	149,641	141,702	144,760
Concentration Grant	-	-	-
Total Base, Supplemental and Concentration Grant	$11,840,361	$12,150,338	$12,412,557
Allowance: Necessary Small School	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-
Add-on: Home-to-School Transportation	27,975	28,898	29,791
Add-on: Small School District Bus Replacement Program	-	-	-
Add-on: Economic Recovery Target	103,140	103,140	103,140
Add-on: Transitional Kindergarten	454,495	469,475	483,976
Total Allowance and Add-On Amounts	$585,610	$601,513	$616,907
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$12,425,971**	**$12,751,851**	**$13,029,464**
Miscellaneous Adjustments	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 12,425,971**	**$ 12,751,851**	**$ 13,029,464**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 12,087	$ 12,478	$ 12,865
Additional State Aid	-	-	-
Total LCFF Entitlement with Additional State Aid	12,425,971	12,751,851	13,029,464
LCFF Sources Summary			
Funding Source Summary			
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 23,695,182*	*$ 24,586,540*	*$ 25,512,216*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 205,604	$ 204,388	$ 202,554
Net State Aid *(excludes Additional State Aid)*	$ -	$ -	$ -
Additional State Aid	$ -	$ -	$ -
Total Funding Sources	**$ 23,900,786**	**$ 24,790,928**	**$ 25,714,770**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2026-27 Budget for Adoption	5/20/26		
	2026-27	**2027-28**	**2028-29**
Funding Source by Resource-Object			
State Aid (Resource Code 0000, Object Code 8011)	$ -	$ -	$ -
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 205,604	$ 204,388	$ 202,554
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 23,695,182	$ 24,586,540	$ 25,512,216
% Change	4.4816%	3.7618%	3.7650%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-
Entitlement and Source Reconciliation			
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	$ 12,425,971	$ 12,751,851	$ 13,029,464
Additional State Aid	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$ 205,604*	*$ 204,388*	*$ 202,554*
Excess Taxes before Minimum State Aid	*$ 11,269,211*	*$ 11,834,689*	*$ 12,482,752*
Total Funding Sources	$ 23,900,786	$ 24,790,928	$ 25,714,770
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 12,248,355	$ 12,581,251	$ 12,854,913
Supplemental and Concentration Grant funding in the LCAP year	$ 149,641	$ 141,702	$ 144,760
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -
Percentage to Increase or Improve Services	1.22%	1.13%	1.13%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2026-27 Budget for Adoption	5/20/26		
	2026-27	2027-28	2028-29
Necessary Small School Allowance by School			
District Current Year Necessary Small School (NSS) ADA	-	-	-
District Funded NSS ADA	-	-	-
District NSS Allowance	$ -	$ -	$ -
NSS #1			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #2			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #3			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #4			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #5			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2026-27 Budget for Adoption	5/20/26		
	2026-27	2027-28	2028-29
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,962.18	$ 12,343.96	$ 12,725.41
Grades 4-6	$ 10,999.01	$ 11,350.37	$ 11,701.47
Grades 7-8	$ 11,324.12	$ 11,686.29	$ 12,047.50
Grades 9-12	$ 13,465.18	$ 13,896.06	$ 14,326.08
Base Grants			
Grades TK-3	$ 10,698	$ 11,051	$ 11,392
Grades 4-6	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 12,958	$ 13,386	$ 13,800
Grade Span Adjustment			
Grades TK-3	$ 1,113	$ 1,149	$ 1,185
Grades 9-12	$ 337	$ 348	$ 359
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,811	$ 12,200	$ 12,577
Grades 4-6	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 13,295	$ 13,734	$ 14,159
Prorated Base Grants			
Grades TK-3	$ 10,698	$ 11,051	$ 11,392
Grades 4-6	$ 10,860	$ 11,218	$ 11,565
Grades 7-8	$ 11,181	$ 11,550	$ 11,907
Grades 9-12	$ 12,958	$ 13,386	$ 13,800
Prorated Grade Span Adjustment			
Grades TK-3	$ 1,113	$ 1,149	$ 1,185
Grades 9-12	$ 337	$ 348	$ 359
Supplemental Grant	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 2,362	$ 2,440	$ 2,515
Grades 4-6	$ 2,172	$ 2,244	$ 2,313
Grades 7-8	$ 2,236	$ 2,310	$ 2,381
Grades 9-12	$ 2,659	$ 2,747	$ 2,832
Actual - 1.00 ADA, Local UPP as follows:	*6.40%*	*5.90%*	*5.90%*
Grades TK-3	$ 151	$ 144	$ 148
Grades 4-6	$ 139	$ 132	$ 136
Grades 7-8	$ 143	$ 136	$ 141
Grades 9-12	$ 170	$ 162	$ 167
Concentration Grant (>55% population)	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 7,677	$ 7,930	$ 8,175
Grades 4-6	$ 7,059	$ 7,292	$ 7,517
Grades 7-8	$ 7,268	$ 7,508	$ 7,740
Grades 9-12	$ 8,642	$ 8,927	$ 9,203
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -

2026-27 Budget Adoption Reserves

Reed

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

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

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

			2026-27
Total General Fund Expenditures & Other Uses (Includes Object 7630-7699)		$	34,687,114
Minimum Reserve requirement (4% in FY24/25 and 3% in FY 25/26)	3%	$	1,040,613
General Fund Combined Ending Fund Balance		$	12,028,797
Special Reserve Fund Ending Fund Balance		$	-
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)		$	-
Restricted		$	1,177,921
Committed (Board Policy Designated at 24%) in FY 25/26.		$	8,324,907
Assigned		$	-
Reserve for economic uncertainties		$	1,040,613
Unassigned and Unappropriated		$	1,485,356
Subtotal Assigned, Unassigned & Unappropriated		$	2,525,969
Total Components of ending balance		$	12,028,797
			TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$	1,485,356

Statement of Reasons

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

Per Education Code 421279(a)(2)(B), Districts that propose to adopt a budget that includes a combined fund balance in excess of the minimum reserve for economic uncertainties must outline components of the ending fund balance. RUSD's fund balance includes assigned, unassigned, and board policy committed components greater than the minimum reserve for economic uncertainties. The District's Minimum Reserve Requirement in FY 26/27 is 3% of General Fund Expenditures and Other Uses. Board Policy designates an additional 24% of General Fund Expenditures and Other Uses in FY26/27, for a combined reserve of 27%. The remaining $1,485,356 that is "unassigned" in the FY 26/27 budget is projected in the District's Multi Year Projection to fund the cost of step and column increases to salary schedules, rising health and wellness benefits costs, and other inflationary influences on supplies and services.

SACS Web System - SACS V15
5/29/2026 11:45:42 AM 21-65425-0000000

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

Reed Union Elementary **Marin County**

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

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

IMPORT CHECKS

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

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

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

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

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9740	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9791	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-979Z	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6230-0-0000-0000-9740	01	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

01-6230-0-0000-0000-9791	01	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

01-6230-0-0000-0000-979Z	01	6230	$20,665.81

Explanation: This is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim adoption.

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	$202.00

Explanation: As of the District's budget for adoption, the specific programmatic expenditures, eligible for transfer into Resource 3010 have not yet been identified. The District will provide an update as part of its 1st Interim Certification.

01-3310-0-0000-0000-9740	3310	9740	$11,799.00

Explanation: As of the District's budget for adoption, the specific programmatic expenditures, eligible for transfer into Resource 3010 have not yet been identified. The District will provide an update as part of its 1st Interim Certification.

01-4035-0-0000-0000-9740	4035	9740	$24,000.00

Explanation: As of the District's budget for adoption, the specific programmatic expenditures, eligible for transfer into Resource 3010 have not yet been identified. The District will provide an update as part of its 1st Interim Certification.

01-4203-0-0000-0000-9740	4203	9740	$4,000.00

Explanation: As of the District's budget for adoption, the specific programmatic expenditures, eligible for transfer into Resource 3010 have not yet been identified. The District will provide an update as part of its 1st Interim Certification.

01-6230-0-0000-0000-9740	6230	9740	$20,665.81

Explanation: As noted above, this is related to the District's Proposition 39 (Clean Energy Jobs Act) funding. The District is awaiting final confirmation of the release of recoverable funds from the CDE. This shall be be reconciled as part of the District's 1st Interim Interim adoption.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9791	6230	9791	$20,665.81

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	**Passed**
EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	**Passed**
INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	**Passed**
INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund.	**Passed**
PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	**Passed**
REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	**Passed**
RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	**Passed**
SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	**Passed**
UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	**Passed**
UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	**Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	**Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

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

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

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

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

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

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

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

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

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