

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	25,555,580.00	0.00	25,555,580.00	25,376,956.00	0.00	25,376,956.00	-0.7%
2) Federal Revenue		8100-8299	0.00	1,193,669.00	1,193,669.00	0.00	1,168,841.00	1,168,841.00	-2.1%
3) Other State Revenue		8300-8599	643,878.00	8,452,567.00	9,096,445.00	659,923.00	7,661,632.00	8,321,555.00	-8.5%
4) Other Local Revenue		8600-8799	968,144.00	889,995.00	1,858,139.00	815,603.00	185,000.00	1,000,603.00	-46.2%
5) TOTAL, REVENUES			27,167,602.00	10,536,231.00	37,703,833.00	26,852,482.00	9,015,473.00	35,867,955.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,125,194.00	4,188,315.00	14,313,509.00	9,747,943.00	4,607,467.00	14,355,410.00	0.3%
2) Classified Salaries		2000-2999	3,403,808.00	3,260,024.00	6,663,832.00	3,441,364.00	3,101,776.00	6,543,140.00	-1.8%
3) Employee Benefits		3000-3999	4,383,290.00	3,716,167.00	8,099,457.00	4,319,498.00	3,734,638.00	8,054,136.00	-0.6%
4) Books and Supplies		4000-4999	1,371,534.00	1,035,214.00	2,406,748.00	1,497,446.00	933,369.00	2,430,815.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	2,969,912.00	2,818,710.00	5,788,622.00	3,934,703.00	2,027,578.00	5,962,281.00	3.0%
6) Capital Outlay		6000-6999	76,612.00	988,315.00	1,064,927.00	101,368.00	0.00	101,368.00	-90.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	77,640.00	1,185,657.00	1,263,297.00	79,969.00	1,221,227.00	1,301,196.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(212,742.00)	178,007.00	(34,735.00)	(221,264.00)	185,487.00	(35,777.00)	3.0%
9) TOTAL, EXPENDITURES			22,195,248.00	17,370,409.00	39,565,657.00	22,901,027.00	15,811,542.00	38,712,569.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,972,354.00	(6,834,178.00)	(1,861,824.00)	3,951,455.00	(6,796,069.00)	(2,844,614.00)	52.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,638,488.00)	5,638,488.00	0.00	(5,705,568.00)	5,705,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,638,488.00)	5,638,488.00	0.00	(5,705,568.00)	5,705,568.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(666,134.00)	(1,195,690.00)	(1,861,824.00)	(1,754,113.00)	(1,090,501.00)	(2,844,614.00)	52.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,219,244.00	5,638,187.00	14,857,431.00	8,553,110.00	4,442,497.00	12,995,607.00	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,219,244.00	5,638,187.00	14,857,431.00	8,553,110.00	4,442,497.00	12,995,607.00	-12.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,219,244.00	5,638,187.00	14,857,431.00	8,553,110.00	4,442,497.00	12,995,607.00	-12.5%
2) Ending Balance, June 30 (E + F1e)			8,553,110.00	4,442,497.00	12,995,607.00	6,798,997.00	3,351,996.00	10,150,993.00	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	12,585.00	0.00	12,585.00	12,585.00	0.00	12,585.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,442,497.00	4,442,497.00	0.00	3,351,996.00	3,351,996.00	-24.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,525,525.00	0.00	8,525,525.00	6,771,412.00	0.00	6,771,412.00	-20.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**SAVANNA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS**

	Est. Actuals <u>2025/26</u>	July 1 Budget <u>2026/27</u>	Projection <u>2027/28</u>	Projection <u>2028/29</u>
LCFF Revenue	25,555,580	25,376,956	25,345,894	25,251,574
Federal Revenue	1,193,669	1,168,841	1,144,528	1,120,722
Other State Revenue	9,096,445	8,321,555	8,142,994	7,977,243
Other Local Revenue	1,858,139	1,000,603	974,103	948,903
Total Revenues	<u>37,703,833</u>	<u>35,867,955</u>	<u>35,607,519</u>	<u>35,298,442</u>
Certificated Salaries	14,313,509	14,355,410	14,511,621	14,670,956
Classified Salaries	6,663,832	6,543,140	6,654,373	6,767,497
Employee Benefits	8,099,457	8,054,136	8,144,773	8,171,497
Supplies	2,406,748	2,430,815	2,455,123	2,479,674
Services	5,788,622	5,962,281	6,141,149	6,325,383
Capital Outlay	1,064,927	101,368	102,382	103,406
Other Outgo	1,263,297	1,301,196	1,340,232	1,380,439
Transfers of Indirect Costs	-34,735	-35,777	-36,850	-37,956
Other Adjustments *	<u>0</u>	<u>0</u>	<u>-2,250,000</u>	<u>-4,500,000</u>
Total Expenditures	<u>39,565,657</u>	<u>38,712,569</u>	<u>37,062,803</u>	<u>35,360,896</u>
Net Inc/Dec to Fund Bal	<u>-1,861,824</u>	<u>-2,844,614</u>	<u>-1,455,284</u>	<u>-62,454</u>
Beginning Fund Balance	14,857,431	12,995,607	10,150,993	8,695,709
Net Inc/Dec to Fund Bal	<u>-1,861,824</u>	<u>-2,844,614</u>	<u>-1,455,284</u>	<u>-62,454</u>
Ending Fund Balance	<u>12,995,607</u>	<u>10,150,993</u>	<u>8,695,709</u>	<u>8,633,255</u>
Reserves	8,525,525	6,771,412	5,316,128	5,253,674
Reserves %	21.55%	17.49%	14.34%	14.86%

* Other Adjustments represents the amount of as of yet unidentified budget reductions necessary to maintain fiscal solvency

Savanna School District
2026-27 Budget – Fiscal Solvency Statement

In preparing the 2026-27 Budget, the Board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district plans to implement budget stabilization measures, including position reductions and non-personnel cost reductions, to address projected deficit spending. Projections are based on the current state budget, anticipated revenue losses due to declining enrollment, and rising ongoing costs. Under these assumptions, the Board projects the need for \$2.25 million in budget reductions by 2027-28 and \$4.5 million in budget reductions by 2028-29 to stabilize the budget and maintain fiscal solvency.

2026-27 July 1 Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Savanna School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2026-27
01	General Fund/County School Service Fund	\$6,771,412 Fund 01, Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$6,771,412
	District Minimum Reserve Level	3.0% Form 01CS Line 10B-4
	Less: District Minimum Reserve Amount	\$1,081,868 Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$5,689,544

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level			
Form	Fund	2026-27	Reasons
01	General Fund/County School Service Fund	\$5,689,544	To mitigate unanticipated reductions in revenue, fund budget deficits due to declining enrollment, cover unexpected costs and emergencies, and reduce borrowing required for cash flow purposes.
	Total of Substantiated Needs	\$5,689,544	

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	4,970,963.00	4,837,759.00	-2.7%
4) Other Local Revenue		8600-8799	73,205.00	74,561.00	1.9%
5) TOTAL, REVENUES			5,044,168.00	4,912,320.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	123,223.00	123,223.00	0.0%
2) Classified Salaries		2000-2999	1,941,902.00	1,948,798.00	0.4%
3) Employee Benefits		3000-3999	763,919.00	752,784.00	-1.5%
4) Books and Supplies		4000-4999	205,328.00	208,488.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	782,627.00	804,951.00	2.9%
6) Capital Outlay		6000-6999	1,053,678.00	1,032,433.00	-2.0%
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			4,870,677.00	4,870,677.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			173,491.00	41,643.00	-76.0%
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)					
			173,491.00	41,643.00	-76.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,920.00	284,411.00	156.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,920.00	284,411.00	156.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,920.00	284,411.00	156.4%
2) Ending Balance, June 30 (E + F1e)					
			284,411.00	326,054.00	14.6%
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	284,411.00	326,054.00	14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,507,567.00	1,494,005.00	-0.9%
3) Other State Revenue		8300-8599	596,527.00	592,576.00	-0.7%
4) Other Local Revenue		8600-8799	57,860.00	48,510.00	-16.2%
5) TOTAL, REVENUES			2,161,954.00	2,135,091.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	712,744.00	735,907.00	3.2%
3) Employee Benefits		3000-3999	255,622.00	251,775.00	-1.5%
4) Books and Supplies		4000-4999	842,188.00	861,795.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	113,339.00	115,437.00	1.9%
6) Capital Outlay		6000-6999	384,682.00	123,564.00	-67.9%
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	34,735.00	35,777.00	3.0%
9) TOTAL, EXPENDITURES			2,343,310.00	2,124,255.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(181,356.00)	10,836.00	-106.0%
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)			(181,356.00)	10,836.00	-106.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,762,410.00	1,581,054.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,762,410.00	1,581,054.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,762,410.00	1,581,054.00	-10.3%
2) Ending Balance, June 30 (E + F1e)					
			1,581,054.00	1,591,890.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,623.00	31,623.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,549,431.00	1,560,267.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	65,653.00	57,295.00	-12.7%
5) TOTAL, REVENUES			65,653.00	57,295.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	272.00	272.00	0.0%
6) Capital Outlay		6000-6999	283,972.00	54,795.00	-80.7%
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			284,244.00	55,067.00	-80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(218,591.00)	2,228.00	-101.0%
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)			(218,591.00)	2,228.00	-101.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	269,070.00	50,479.00	-81.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,070.00	50,479.00	-81.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,070.00	50,479.00	-81.2%
2) Ending Balance, June 30 (E + F1e)					
			50,479.00	52,707.00	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	50,479.00	52,707.00	4.4%
c) Committed					
Stabilization Agreements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,165,732.00	1,148,190.00	-1.5%
5) TOTAL, REVENUES			1,165,732.00	1,148,190.00	-1.5%
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	251,738.00	258,423.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	4,091.00	4,214.00	3.0%
6) Capital Outlay		6000-6999	2,177,593.00	2,221,282.00	2.0%
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			2,433,422.00	2,483,919.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			(1,267,690.00)	(1,335,729.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,267,690.00)	(1,335,729.00)	5.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,609,169.00	5,341,479.00	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,609,169.00	5,341,479.00	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,609,169.00	5,341,479.00	-19.2%
2) Ending Balance, June 30 (E + F1e)					
			5,341,479.00	4,005,750.00	-25.0%
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	5,341,479.00	4,004,883.00	-25.0%
c) Committed					
Stabilization Agreements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,218,646.00	2,209,492.00	-0.4%
5) TOTAL, REVENUES			2,218,646.00	2,209,492.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,215,116.00	2,273,768.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,215,116.00	2,273,768.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,530.00	(64,276.00)	-1920.8%
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)			3,530.00	(64,276.00)	-1920.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,494,053.00	1,497,583.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,494,053.00	1,497,583.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,494,053.00	1,497,583.00	0.2%
2) Ending Balance, June 30 (E + F1e)					
			1,497,583.00	1,433,307.00	-4.3%
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	1,497,583.00	1,433,306.00	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	9,817.00	9,736.00	-0.8%
5) TOTAL, REVENUES			9,817.00	9,736.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	81,013.00	50,276.00	-37.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			81,013.00	50,276.00	-37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,196.00)	(40,540.00)	-43.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(71,196.00)	(40,540.00)	-43.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. NET POSITION					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	123,123.00	51,927.00	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,123.00	51,927.00	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			123,123.00	51,927.00	-57.8%
2) Ending Net Position, June 30 (E + F1e)					
			51,927.00	11,387.00	-78.1%
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	51,927.00	11,387.00	-78.1%

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	678,048.00	516,476.00	-23.8%
5) TOTAL, REVENUES			678,048.00	516,476.00	-23.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	34,919.00	37,238.00	6.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,919.00	37,238.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			643,129.00	479,238.00	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			643,129.00	479,238.00	-25.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
F. NET POSITION					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,686,403.00	10,329,532.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,686,403.00	10,329,532.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			9,686,403.00	10,329,532.00	6.6%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,329,532.00	10,808,770.00	4.6%