TwinRivers
UNIFIED SCHOOL DISTRICT

# 2026-27 ADOPTED BUDGET

## (State SACS Forms)

Adopted June 23, 2026

**Our Mission:**
To Inspire Each Student to Extraordinary Achievement Every Day

**Fiscal Services**
5115 Dudley Blvd.
McClellan, CA 95652
Sacramento County
www.TRUSD.net

# M. 6. ADOPT 2026-2027 Adopted Budget

**Quick Summary / Abstract**

Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget. The public hearing was held at the June 16, 2026 Board Meeting.

Attached is the 2026-2027 Adopted Budget utilizing the State required forms. The District's internal budget documents are also included. The 2026-2027 Adopted Budget includes the following forms and documents:

1. District Certification
2. Workers' Compensation Certification
3. Executive Summary and Internal Budget Documents for all Funds
4. Budget Reserves
5. Budget, July 1 - by Fund
6. Cash Flow Projection
7. Average Daily Attendance
8. Multiyear Projection - General Fund
9. Summary of Interfund Activities
10. Criteria and Standards Review — General Fund

The Superintendent recommends the adoption of the 2026-2027 Adopted Budget. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916) 566–1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916) 566-1600 ext. 31203.

**Rationale**

Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget. The public hearing was held at the June 16, 2026, Board Meeting. Attached is the 2026-2027 Adopted Budget utilizing the State required forms. The District's internal budget documents are also included.

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**Supporting Documents**

TRUSD 2026-2027 Adopted Budget SACS Document

Created on 5/19/2026 at 1:51 PM PT by Brandie McConahie
Last Modified on 6/16/2026 at 1:17 PM PT by Yasmina Flores

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: 5115 Dudley Blvd. (Bay A), McClellan, CA

Date: 6/12/26

Public Hearing:

Place: 5115 Dudley Blvd. (Bay A), McClellan, CA

Date: 6/16/2026

Time: 6:00 PM

Adoption Date: 6/23/2026

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

Printed Name: Sascha Vogt Title: Clerk

Contact person for additional information on the budget reports:

Name: Kate Ingersoll

Title: Exec. Director Fiscal Services

Telephone: 916-566-1702

E-mail:

**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 | |

## Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

### To the County Superintendent of Schools:

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

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

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

Schools Insurance Authority

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

### Signature (Original signature required)

| | |
|---|---|
| [signature] | 06/23/2026 |
| Signature of Clerk/Secretary of the Governing Board | Date of Meeting (Format: MM/DD/YYYY) |
| Sascha Vogt | Clerk |
| Printed Name | Title |

### For additional information on this certification, please contact:

| | |
|---|---|
| Kate Ingersoll | Exec. Director Fiscal Serv Ices |
| Name | Title |
| | 916-566-1702 |
| Email | Telephone |

| | | | | |
|---|---|---|---|---|
| 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 | |

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### Signature (Original signature required)

| | |
|---|---|
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| Signature of Clerk/Secretary of the Governing Board | Date of Meeting (Format: MM/DD/YYYY) |
| ____________ | ____________ |
| Printed Name | Title |

### For additional information on this certification, please contact:

| | |
|---|---|
| Kate Ingersoll | Exec. Director Fiscal Serv Ices |
| Name | Title |
| ____________ | 916-566-1702 |
| Email | Telephone |

**TWIN RIVERS UNIFIED SCHOOL DISTRICT**
**FISCAL SERVICES**

# 2026-27
## Adopted Budget
## EXECUTIVE SUMMARY

The district is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the State's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most current assumptions and information available at the time of the preparation. The budget is a dynamic document which will change as the assumptions and estimates used to develop it change.

On May 14, 2026, the Governor presented the May Revision of the proposed state budget for 2026-27. The proposal includes 2.87% statutory cost-of-living adjustment (COLA) plus an additional investment of 1.44% to the Local Control Funding Formula (LCFF). The COLA is applied to Special Education, Child Nutrition, Mandate Block Grant, Equity Multiplier, and Foster Youth programs. The Governor's May Revision also contains an additional $2.3 billion of ongoing funding to increase the special education base rate from the current rate of $917 per funded ADA to $1,340 per funded ADA. The final State budget should be approved by the end of June. Any changes from the May Revision will be included in our First Interim Budget revision (any material changes will require a 45-day budget revision).

The General Fund expenditures are greater than revenues by $23.7 million. The district does not have a structural deficit; $24.7 million of the deficit spending is restricted categorical programs spending down one-time carryover funds which puts the unrestricted at a positive $1 million. The district has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($49 million) or 10% of the general fund expenditures and other financing sources ($59.1).

The district does not have a structural deficit in either of the projection years. The 2027-28 and 2028-29 deficits are from the use of one-time categorical carryover funds. Please see multiyear projections for additional information on subsequent budget years.

## Local Control and Accountability Plan (LCAP)

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

## One-Time Savings

One-time savings along with additional positions continue with the use of Block Grant funds. Loss of savings for positions and services shifting to unrestricted general funds equates to $4.3 million in 2028-29.

## General Fund – Budget Assumptions

### *BEGINNING FUND BALANCE*

The beginning fund balance is estimated to be $122,823,498 with $60.3 million unrestricted and $62.5 million restricted. The actual 2026-27 beginning fund balance will be updated at First Interim (after the 2025-26 financial records are closed).

### *REVENUE ASSUMPTIONS*

The Local Control Funding Formula (LCFF) consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
    - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 21,243 (includes 64 ADA for SCOE classes)
        - A small increase from the actual prior year and "funded" ADA
    - District Charter ADA is estimated at 2,237
    - Attendance Yield – 92.1%
        - Lower than prior to COVID:
            - 2018-19 attendance yield = 94.39%
    - Estimated Unduplicated Pupil Percentage (3 year rolling average):
        - Twin Rivers – 90.19%
        - Creative Connections Arts Academy – 78.61%
        - Smythe Academy of Arts & Science – 93.11%
        - Westside Preparatory – 82.72%
    - Add-ons for transportation, TIIBG and TK = $15,156,976
    - Cost of Living Adjustment (COLA) = 2.30%
    - Additional investment = 1.44%
    - Property taxes are estimated at a slight increase over 2025-26
    - Education Protection Account (EPA) is estimated at $68.9 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The LCFF sources are as follows:

| | Base | S/C | Additional Concentration | Total |
|---|---|---|---|---|
| **TRUSD** | $268.5 mil | $90.3 mil | $13.4 mil | $372.2 mil |
| **CCAA** | $9.4 mil | $2.6 mil | $334 thousand | $12.3 mil |
| **Smythe** | $11.2 mil | $4.1 mil | $588 thousand | $15.9 mil |
| **WPCS** | $4.7 mil | $1.4 mil | $195 thousand | $6.3 mil |
| **TOTAL** | **$293.8 mil** | **$98.4 mil** | **$14.5 mil** | **$406.7 mil** |

- Federal Revenue includes the reduction of prior year carryover funds. There will be unearned revenue carryover into 2026-27; revenues and expenditures will be budgeted at First Interim after the 2025-26 financial records are closed and the actual amounts are known.

- Other State Revenue includes the reduction of one-time and carryover funds of $6 million. The significant 2026-27 State revenues include Special Education ($40 million), Expanded Learning Opportunity Program ($32.6 million), Lottery ($6.3 million), ASES ($5.7 million), Transportation ($5.4 million), Art & Music in Schools ($3.3 million), Mental Health ($2.0 million), Early Intervention Preschool ($1.3 million), Mandate Block Grant ($1.1 million), and CalSTRS on-behalf contribution ($18.0 million).

  Effective with the close of the books for 2014-15, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.

- Other Local Revenue includes the reduction of various one-time donations, grants, interest income and revenue from independent charter schools of $7.7 million. The largest reduction in the CalSHAPE grant of $4.3 million. The largest revenue sources for 2026-27 are interest income for $5.0 million and MOUs with our independent charter schools for $2.2 million for facility use and required administrative support services.

- Transfers In include the annual rent from Adult Education.

- Contributions from unrestricted to restricted programs is $63.6 million for the Special Education and Routine Restricted Maintenance programs.

## ***EXPENDITURE ASSUMPTIONS***

- Certificated salaries and benefits reflect current position control. Position control includes a 1.45% increase for step/column, 3% salary schedule increase and a health contribution increase. All other increased costs from the April Board approved TRUE bargaining agreement are incorporated in the budget. With the ADA increase there are 5 additional base teachers.

- Classified salaries and benefits reflect current position control. Position control includes a 1.85% increase for step, 3% salary schedule increase and a health contribution increase. The increase also includes three additional paraeducators for the additional TK classes.

- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 19.10%
  - PERS – 26.40%
  - UI – 0.05%
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.875%

- The Routine Restricted Maintenance Account (RRMA) is projected at $17 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf.

- We included $24.7 million of 2025-26 categorical carryover expenditures. All other encumbrance carryovers and one-time budgets are eliminated.

- Books and Supplies increase $7.0 million; the increase is mostly in restricted categorical carryover funds and $1.9 million unrestricted for instructional textbook adoptions.

- Services and Other Operating Expenditures decrease $27.5 million; $3 million is unrestricted and $24.5 million is restricted funds. The unrestricted reduction is $1.9 of various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly AMIS, ELOP, Clean Mobility in Schools, CalSHAPE and Medi-Cal funds).

- Capital Outlay increases $700 thousand; the increase is in restricted categorical funds.

- Other Outgo increases $700 thousand; mostly for payments to SCOE for student education programs.

- Interfund Transfers Out are budgeted at $5.8 million; $1,775,000 to Fund 14 for deferred maintenance and $4 million to Fund 40 towards Board approved facility projects.

***ENDING FUND BALANCE***

The ending fund balance of $99,118,565 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at $2,440,737
- Restricted – legally restricted categorical programs are $37,815,141
- Committed - $0
- Assigned – for department and program carryover of $837,700
- Unassigned –
  - $58,024,986 Reserve for Economic Uncertainty (9.82% of expenditures)
    Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($49 million) or 10% of the general fund expenditures and other financing sources.
  - $0 Unappropriated

## Other Funds – Budget Assumptions

***STUDENT ACTIVITY SPECIAL REVENUE FUND***

The beginning fund balance is estimated at $608,387.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated at $1,350,000 for both revenues and expenditures.

The projected ending fund balance is $608,387 and restricted for the associated student body (ASB).

***ADULT EDUCATION FUND***

The beginning fund balance is estimated at $572,004.

Revenue from Federal categorical programs are reduced with the assumption of a 50% reduction to the Refugee grant. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of $3.8 million to run the Adult Education programs for English as a Second Language (ESL), high school completion (HSC), pre-apprenticeship and Career Technical Education (CTE) classes.

State revenue is projected based on the new state funding formula for Adult Education. CalWORKS funds are projected at $100 thousand. The STRS on-behalf contribution for district employees is projected to be $122 thousand. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016. Interest is budgeted at $42 thousand.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase and health benefit contribution increases. Additional to position control, salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of the new Refugee funding which would then allow for additional variable time/pay towards the program. Any updates will be reflected in the First Interim budget.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs. Other Operating expenditures have been reduced to reflect the changes in Federal program revenues including the reduction of purchases of online instructional programs and the issuance of supportive services to Refugee clients.

The projected ending fund balance is projected at $416,833.

## ***CHILD DEVELOPMENT FUND***

The beginning fund balance is estimated at $4,950,382.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at $2.3 million, Early Head Start at $963 thousand, Head Start Training & Technical Assistance at $29 thousand and General Child Care and Development Program (CCTR) at $8 thousand. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total $7.7 million. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be $307 thousand. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at $100 thousand, interest income of $300 thousand, and parent fees of $20 thousand.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase and health benefit contribution increases.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program. Budgets have been reduced for one-time items using prior year carryover funds.

The projected ending fund balance of $5,000,382 is restricted and can only be used with State approval.

## CAFETERIA FUND

The beginning fund balance is estimated at $15,584,061.

Federal revenues decrease slightly at 1.0%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Summer Food and the Fresh Fruits and Vegetable programs. The reduction is due to an anticipated slight reduction to participation based on recent participation trends. The program is actively focusing on strategies to s strengthen and increase student engagement moving forward. The State revenue's only program is the Child Nutrition Breakfast & Lunch. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program are budgeted at the prior year amounts; $3.9415 for breakfast and $5.7115 for lunch. Other Local revenue is $289 thousand for the non-program revenue for ala carte and interest income.

Salaries and benefits reflect current position control which includes step increases, 3% salary increase and health benefit contribution increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted in an effort to manage personnel costs effectively while maintaining operations needs and service standards.

Food is the largest operating expense after staffing. Food costs are projected to increase slightly due to higher/inflation prices. Supplies have decreased significantly for one-time purchases of small inventory items purchased in the prior year.

Services and Other Operating costs are expected to remain generally consistent. The CACFP (Supper) program and its associated vended meal costs continue to be stable.

Capital Outlay equipment costs are reduced significantly as most items have been purchased over the last couple of years.

The indirect cost is calculated using the approved CDE rate of 6.38% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of $13,233,019 is restricted for the use of nutrition services.

## DEFERRED MAINTENANCE FUND

The beginning fund balance is estimated at $100,015.

Other Local Revenue represents interest income.

Interfund Transfers In are $1,775,000 million from the General Fund for deferred maintenance.

Expenditures are budgeted based on the District's Facilities Master Plan.

The ending fund balance is projected at $0. Actual carryover amounts will be known after the prior year financial records are closed and reflected at First Interim.

## SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The beginning fund balance is estimated at $7,638,771.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at $7,838,771 and is assigned for future postemployment benefits.

## ***BUILDING FUND***

The beginning fund balance is estimated at $44,954,657.

Interest income is budgeted under Other Local Revenue.

Expenditures reflect voter approved bond projects for Measure J and Measure K and the continued administrative fees from previous bonds.

The ending fund balance is projected at $194,951 and is restricted to be used for future facility projects.

## ***CAPITAL FACILITIES - DEVELOPER FEE FUND***

The beginning fund balance is estimated at $11,634,066.

Other Local Revenue includes estimated calculations for interest, redevelopment and developer fees.

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at $388,126 and is restricted for the use of facility projects.

## ***COUNTY SCHOOL FACILITIES FUND***

The beginning fund balance is estimated at $1,000,003.

Other Local Revenue is for interest income.

Expenditures are budgeted based on modernization projects submitted to the state and are included in the District's Facilities Master Plan.

The ending fund balance is projected at $0.

## ***SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS***

The beginning fund balance is estimated at $54,515,256.

Other Local Revenue includes tower leases, interest income and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Interfund Transfers In of $4 million is from the General Fund for Board approved facility projects.

Expenditures are budgeted for Board approved facility projects.

The ending fund balance is projected at $11,574,501 to be used for future facility projects.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT**
**FISCAL SERVICES**

## GENERAL FUND SUMMARY
## ESTIMATED ACTUALS AND ADOPTED BUDGET

| | 2025-26 ESTIMATED ACTUALS | | | 2026-27 ADOPTED BUDGET | | |
|---|---|---|---|---|---|---|
| | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL |
| REVENUE | $ 402,256,155 | $ 152,213,799 | $ 554,469,954 | $ 427,140,583 | $ 139,885,469 | $ 567,026,052 |
| EXPENDITURES | $ 344,874,728 | $ 248,699,844 | $ 593,574,572 | $ 362,502,765 | $ 228,228,220 | $ 590,730,985 |
| CONTRIBUTIONS | $ (70,186,032) | $ 70,186,032 | $ - | $ (63,624,362) | $ 63,624,362 | $ - |
| **NET INC/(DEC) IN FUND BALANCE** | **$ (12,804,605)** | **$ (26,300,013)** | **$ (39,104,618)** | **$ 1,013,456** | **$ (24,718,389)** | **$ (23,704,933)** |
| BEGINNING FUND BALANCE | $ 73,094,573 | $ 88,833,543 | $ 161,928,116 | $ 60,289,968 | $ 62,533,530 | $ 122,823,498 |
| **ENDING FUND BAL BEFORE RESERVES** | **$ 60,289,968** | **$ 62,533,530** | **$ 122,823,498** | **$ 61,303,424** | **$ 37,815,141** | **$ 99,118,565** |
| LESS: | | | | | | |
| NONSPENDABLE | $ 2,448,248 | $ - | $ 2,448,248 | $ 2,440,738 | $ - | $ 2,440,738 |
| RESTRICTED | $ - | $ 62,533,530 | $ 62,533,530 | $ - | $ 37,815,141 | $ 37,815,141 |
| COMMITTED | $ - | $ - | $ - | $ - | $ - | $ - |
| ASSIGNED | $ 837,700 | $ - | $ 837,700 | $ 837,700 | $ - | $ 837,700 |
| UNASSIGNED - ECONOMIC UNCERTANTIES | $ 57,004,020 | $ - | $ 57,004,020 | $ 58,024,986 | $ - | $ 58,024,986 |
| **UNASSIGNED (AVAILABLE) FUND BAL** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

# Other Funds Summary - Revenue and Expenditures
## 2026-27 Adopted Budget

| Student Activity Special Revenue Fund 2026-27 | |
|---|---|
| Beginning Balance | $608,387 |
| Income, Transfer & Other Sources | 1,350,000 |
| Expenditures | 1,350,000 |
| **Ending Balance** | **$608,387** |

### STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund is used to account for associated student body (ASB) financial activities. The purpose of ASB is to conduct activities on behalf of the students for whom the funds are collected.

| Adult Education Fund 2026-27 | |
|---|---|
| Beginning Balance | $572,004 |
| Income, Transfer & Other Sources | 4,986,275 |
| Expenditures | 5,141,446 |
| **Ending Balance** | **$416,833** |

### ADULT EDUCATION FUND

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

| Child Development Fund 2026-27 | |
|---|---|
| Beginning Balance | $4,950,382 |
| Income, Transfer & Other Sources | 11,493,323 |
| Expenditures | 11,443,323 |
| **Ending Balance** | **$5,000,382** |

### CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

| Cafeteria Fund 2026-27 | |
|---|---|
| Beginning Balance | $15,584,061 |
| Income, Transfer & Other Sources | 28,639,922 |
| Expenditures | 30,990,964 |
| **Ending Balance** | **$13,233,019** |

### CAFETERIA FUND

The Cafeteria Fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

| Special Reserve Fund for Postemployment Benefits 2026-27 | |
|---|---|
| Beginning Balance | $7,638,771 |
| Income, Transfer & Other Sources | 200,000 |
| Expenditures | 0 |
| **Ending Balance** | **$7,838,771** |

### SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The Special Reserve Fund for Post Employment Benefits is used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

| Deferred Maintenance Fund 2026-27 | |
|---|---|
| Beginning Balance | $100,015 |
| Income, Transfer & Other Sources | 1,825,000 |
| Expenditures | 1,925,015 |
| **Ending Balance** | **$0** |

## DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

| Building Fund 2026-27 | |
|---|---|
| Beginning Balance | $44,954,657 |
| Income, Transfer & Other Sources | 4,365,505 |
| Expenditures | 49,125,211 |
| **Ending Balance** | **$194,951** |

## BUILDING FUND

The Building Fund is used to account for the proceeds and expenditures from the sale of the bonds. The revenue is interest income and the expenditures are voter approved bond projects.

| Capital Facilities Fund - Developer Fees 2026-27 | |
|---|---|
| Beginning Balance | $11,634,066 |
| Income, Transfer & Other Sources | 2,200,000 |
| Expenditures | 13,445,940 |
| **Ending Balance** | **$388,126** |

## CAPITAL FACILITIES FUND - DEVELOPER FEES

The Capital Facilities Fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

| County School Facilities Fund 2026-27 | |
|---|---|
| Beginning Balance | $1,000,003 |
| Income, Transfer & Other Sources | 200,000 |
| Expenditures | 1,200,003 |
| **Ending Balance** | **$0** |

## COUNTY SCHOOL FACILITIES FUND

The County Schools Facilities Fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

| Special Reserve Fund for Capital Outlay Projects 2026-27 | |
|---|---|
| Beginning Balance | $54,515,256 |
| Income, Transfer & Other Sources | 4,926,638 |
| Expenditures | 47,867,393 |
| **Ending Balance** | **$11,574,501** |

## SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Special Reserve Fund for Capital Outlay Projects is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT**
**FISCAL SERVICES**

# 2026-27 Adopted Budget Reserves

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

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

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

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

| | | 2026-27 | 2027-28 | 202829 |
|---|---|---|---|---|
| Total General Fund Exp. & Other Uses (Fund 01) | | $ 590,730,985 | $ 579,743,039 | $ 587,548,434 |
| Minimum Reserve requirement | 3% | $ 17,721,930 | $ 17,392,291 | $ 17,626,453 |
| General Fund Ending Fund Balance (Fund 01) | | $ 99,118,565 | $ 94,095,750 | $ 94,309,283 |
| Special Reserve Fund Ending Fund Balance (Fund 17) | | $ - | $ - | $ - |
| Total Ending Fund Balances | | $ 99,118,565 | $ 94,095,750 | $ 94,309,283 |
| Components of ending balance: | | | | |
| Nonspendable (revolving, prepaid, etc.) | | $ 2,440,738 | $ 2,440,738 | $ 2,440,738 |
| Restricted | | $ 37,815,141 | $ 26,065,375 | $ 23,957,442 |
| Committed | | $ - | $ - | $ - |
| Assigned | | $ 837,700 | $ 837,700 | $ 837,700 |
| Reserve for economic uncertainties | | $ 58,024,986 | $ 64,751,927 | $ 67,073,403 |
| Unassigned/Unappropriated | | $ - | $ - | $ - |
| Subtotal Assigned & Unassigned/Unappropriated | | $ 58,862,686 | $ 65,589,627 | $ 67,911,103 |
| Total Components of ending balance | | $ 99,118,565 | $ 94,095,740 | $ 94,309,283 |
| Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement | | $ 41,140,756 | $ 48,197,336 | $ 50,284,650 |

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:**

| Fund | Descriptions | 2025-26 Amount | 2026-27 Amount | 2027-28 Amount |
|---|---|---|---|---|
| | | | | |
| *01* | *Assigned - various program carryover funds* | *$ 837,700* | *$ 837,700* | *$ 837,700* |
| *01* | *Board Policy - Fund Balance reserve of two months of general fund payroll expenditures ($49 million) or 10% of general fund expenditures* | *$ 40,303,056* | *$ 47,359,636* | *$ 49,446,950* |
| | Total of Substantiated Needs | $ 41,140,756 | $ 48,197,336 | $ 50,284,650 |
| | **Remaining Unsubstantiated Balance** | **$ -** | **$ -** | **$ -** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 378,892,617.00 | 1,800,000.00 | 380,692,617.00 | 406,774,124.00 | 1,800,000.00 | 408,574,124.00 | 7.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 32,213,066.00 | 32,213,066.00 | 0.00 | 30,593,425.00 | 30,593,425.00 | -5.0% |
| 3) Other State Revenue | | 8300-8599 | 10,624,839.00 | 113,545,149.00 | 124,169,988.00 | 11,026,947.00 | 107,242,044.00 | 118,268,991.00 | -4.8% |
| 4) Other Local Revenue | | 8600-8799 | 12,368,199.00 | 4,655,584.00 | 17,023,783.00 | 9,039,512.00 | 250,000.00 | 9,289,512.00 | -45.4% |
| 5) TOTAL, REVENUES | | | 401,885,655.00 | 152,213,799.00 | 554,099,454.00 | 426,840,583.00 | 139,885,469.00 | 566,726,052.00 | 2.3% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 134,063,647.00 | 55,310,379.00 | 189,374,026.00 | 152,755,033.00 | 52,545,676.00 | 205,300,709.00 | 8.4% |
| 2) Classified Salaries | | 2000-2999 | 55,011,004.00 | 23,779,155.00 | 78,790,159.00 | 57,656,193.00 | 26,648,208.00 | 84,304,401.00 | 7.0% |
| 3) Employee Benefits | | 3000-3999 | 84,035,568.00 | 50,399,900.00 | 134,435,468.00 | 93,749,217.00 | 51,511,939.00 | 145,261,156.00 | 8.1% |
| 4) Books and Supplies | | 4000-4999 | 14,916,671.00 | 12,649,096.00 | 27,565,767.00 | 16,800,351.00 | 17,841,206.00 | 34,641,557.00 | 25.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 35,539,455.00 | 90,347,476.00 | 125,886,931.00 | 32,524,269.00 | 65,897,473.00 | 98,421,742.00 | -21.8% |
| 6) Capital Outlay | | 6000-6999 | 11,178,027.00 | 3,469,783.00 | 14,647,810.00 | 14,439,783.00 | 887,071.00 | 15,326,854.00 | 4.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,104,389.00 | 1,928,718.00 | 3,033,107.00 | 1,098,151.00 | 2,400,578.00 | 3,498,729.00 | 15.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (12,852,033.00) | 10,815,337.00 | (2,036,696.00) | (12,295,232.00) | 10,496,069.00 | (1,799,163.00) | -11.7% |
| 9) TOTAL, EXPENDITURES | | | 322,996,728.00 | 248,699,844.00 | 571,696,572.00 | 356,727,765.00 | 228,228,220.00 | 584,955,985.00 | 2.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 78,888,927.00 | (96,486,045.00) | (17,597,118.00) | 70,112,818.00 | (88,342,751.00) | (18,229,933.00) | 3.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 370,500.00 | 0.00 | 370,500.00 | 300,000.00 | 0.00 | 300,000.00 | -19.0% |
| b) Transfers Out | | 7600-7629 | 21,878,000.00 | 0.00 | 21,878,000.00 | 5,775,000.00 | 0.00 | 5,775,000.00 | -73.6% |
| 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 | (70,186,032.00) | 70,186,032.00 | 0.00 | (63,624,362.00) | 63,624,362.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (91,693,532.00) | 70,186,032.00 | (21,507,500.00) | (69,099,362.00) | 63,624,362.00 | (5,475,000.00) | -74.5% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (12,804,605.00) | (26,300,013.00) | (39,104,618.00) | 1,013,456.00 | (24,718,389.00) | (23,704,933.00) | -39.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 73,094,573.10 | 94,961,879.04 | 168,056,452.14 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -26.9% |
| b) Audit Adjustments | | 9793 | 0.00 | (6,128,336.58) | (6,128,336.58) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 73,094,573.10 | 88,833,542.46 | 161,928,115.56 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 73,094,573.10 | 88,833,542.46 | 161,928,115.56 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | 61,303,424.10 | 37,815,140.46 | 99,118,564.56 | -19.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 180,000.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 | 180,000.00 | 0.0% |
| Stores | | 9712 | 2,260,737.62 | 0.00 | 2,260,737.62 | 2,260,737.62 | 0.00 | 2,260,737.62 | 0.0% |
| Prepaid Items | | 9713 | 7,509.88 | 0.00 | 7,509.88 | 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 | 62,533,530.70 | 62,533,530.70 | 0.00 | 37,815,141.70 | 37,815,141.70 | -39.5% |
| 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 | 837,700.00 | 0.00 | 837,700.00 | 837,700.00 | 0.00 | 837,700.00 | 0.0% |
| Site Base Allocation C/0 | 0000 | 9780 | *202,700.00* | | *202,700.00* | | | *0.00* | |
| Instructional Materials C/O | 0000 | 9780 | *200,000.00* | | *200,000.00* | | | *0.00* | |
| SMAA C/O | 0000 | 9780 | *435,000.00* | | *435,000.00* | | | *0.00* | |
| Site Base Allocation C/O | 0000 | 9780 | | | *0.00* | *202,700.00* | | *202,700.00* | |
| Instructional Materials C/O | 0000 | 9780 | | | *0.00* | *200,000.00* | | *200,000.00* | |
| SMAA C/O | 0000 | 9780 | | | *0.00* | *435,000.00* | | *435,000.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 57,004,020.60 | 0.00 | 57,004,020.60 | 58,024,986.48 | 0.00 | 58,024,986.48 | 1.8% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.24) | (1.24) | 0.00 | (1.24) | (1.24) | 0.0% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 104,031,128.38 | 19,838,900.07 | 123,870,028.45 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 40,031.75 | 5,000.00 | 45,031.75 | | | | |
| c) in Revolving Cash Account | | 9130 | 180,000.00 | 0.00 | 180,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 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 |
|---|---|---|---|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 8,582,235.67 | 284,210.36 | 8,866,446.03 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 2,260,737.62 | 0.00 | 2,260,737.62 | | | | |
| 7) Prepaid Expenditures | | 9330 | 7,509.88 | 0.00 | 7,509.88 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 115,101,643.30 | 20,128,110.43 | 135,229,753.73 | | | | |
| **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 | 15,138,619.73 | 83,826.97 | 15,222,446.70 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 15,138,619.73 | 83,826.97 | 15,222,446.70 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 99,963,023.57 | 20,044,283.46 | 120,007,307.03 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 263,257,138.00 | 0.00 | 263,257,138.00 | 276,228,270.00 | 0.00 | 276,228,270.00 | 4.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 56,750,131.00 | 0.00 | 56,750,131.00 | 68,931,075.00 | 0.00 | 68,931,075.00 | 21.5% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 43,500,000.00 | 0.00 | 43,500,000.00 | 47,200,000.00 | 0.00 | 47,200,000.00 | 8.5% |
| Unsecured Roll Taxes | | 8042 | 2,000,000.00 | 0.00 | 2,000,000.00 | 1,600,000.00 | 0.00 | 1,600,000.00 | -20.0% |
| Prior Years' Taxes | | 8043 | 800,000.00 | 0.00 | 800,000.00 | 500,000.00 | 0.00 | 500,000.00 | -37.5% |
| Supplemental Taxes | | 8044 | 2,400,000.00 | 0.00 | 2,400,000.00 | 2,400,000.00 | 0.00 | 2,400,000.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 18,000,000.00 | 0.00 | 18,000,000.00 | 16,000,000.00 | 0.00 | 16,000,000.00 | -11.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 5,100,000.00 | 0.00 | 5,100,000.00 | 5,100,000.00 | 0.00 | 5,100,000.00 | 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 | | | 392,107,269.00 | 0.00 | 392,107,269.00 | 418,259,345.00 | 0.00 | 418,259,345.00 | 6.7% |
| 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 | (13,214,652.00) | 0.00 | (13,214,652.00) | (11,485,221.00) | 0.00 | (11,485,221.00) | -13.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 1,800,000.00 | 1,800,000.00 | 0.00 | 1,800,000.00 | 1,800,000.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 378,892,617.00 | 1,800,000.00 | 380,692,617.00 | 406,774,124.00 | 1,800,000.00 | 408,574,124.00 | 7.3% |
| **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 | 8,796,677.00 | 8,796,677.00 | 0.00 | 8,787,133.00 | 8,787,133.00 | -0.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 633,926.00 | 633,926.00 | 0.00 | 825,637.00 | 825,637.00 | 30.2% |
| 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% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| 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 | | 16,806,390.00 | 16,806,390.00 | | 16,481,509.00 | 16,481,509.00 | -1.9% |
| 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 | | 1,332,309.00 | 1,332,309.00 | | 1,380,916.00 | 1,380,916.00 | 3.6% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 350,686.00 | 350,686.00 | | 198,214.00 | 198,214.00 | -43.5% |
| Title III, English Learner Program | 4203 | 8290 | | 1,076,555.00 | 1,076,555.00 | | 909,663.00 | 909,663.00 | -15.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 | 8290 | | 2,344,606.00 | 2,344,606.00 | | 1,560,353.00 | 1,560,353.00 | -33.4% |
| 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 | 871,917.00 | 871,917.00 | 0.00 | 450,000.00 | 450,000.00 | -48.4% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 32,213,066.00 | 32,213,066.00 | 0.00 | 30,593,425.00 | 30,593,425.00 | -5.0% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 29,062,469.00 | 29,062,469.00 | | 39,998,574.00 | 39,998,574.00 | 37.6% |
| 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 | 1,074,500.00 | 0.00 | 1,074,500.00 | 1,073,418.00 | 0.00 | 1,073,418.00 | -0.1% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,528,228.00 | 1,944,056.00 | 6,472,284.00 | 4,379,500.00 | 1,890,100.00 | 6,269,600.00 | -3.1% |
| 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 | | 32,644,232.00 | 32,644,232.00 | | 32,644,232.00 | 32,644,232.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 5,599,891.00 | 5,599,891.00 | | 5,764,954.00 | 5,764,954.00 | 2.9% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 85,456.00 | 85,456.00 | | 0.00 | 0.00 | -100.0% |
| 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 | | 784,837.00 | 784,837.00 | | 958,622.00 | 958,622.00 | 22.1% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 3,319,312.00 | 3,319,312.00 | | 3,272,696.00 | 3,272,696.00 | -1.4% |
| 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 | 5,022,111.00 | 40,104,896.00 | 45,127,007.00 | 5,574,029.00 | 22,712,866.00 | 28,286,895.00 | -37.3% |
| TOTAL, OTHER STATE REVENUE | | | 10,624,839.00 | 113,545,149.00 | 124,169,988.00 | 11,026,947.00 | 107,242,044.00 | 118,268,991.00 | -4.8% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 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 | 109,182.00 | 0.00 | 109,182.00 | 95,000.00 | 0.00 | 95,000.00 | -13.0% |
| Interest | | 8660 | 6,400,000.00 | 0.00 | 6,400,000.00 | 5,025,000.00 | 0.00 | 5,025,000.00 | -21.5% |
| 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 | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 423,000.00 | 0.00 | 423,000.00 | 423,000.00 | 0.00 | 423,000.00 | 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 | 2,174,020.00 | 4,655,584.00 | 6,829,604.00 | 1,235,500.00 | 250,000.00 | 1,485,500.00 | -78.2% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | 3,261,997.00 | 0.00 | 3,261,997.00 | 2,261,012.00 | 0.00 | 2,261,012.00 | -30.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,368,199.00 | 4,655,584.00 | 17,023,783.00 | 9,039,512.00 | 250,000.00 | 9,289,512.00 | -45.4% |
| TOTAL, REVENUES | | | 401,885,655.00 | 152,213,799.00 | 554,099,454.00 | 426,840,583.00 | 139,885,469.00 | 566,726,052.00 | 2.3% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 103,118,772.00 | 41,402,321.00 | 144,521,093.00 | 121,621,581.00 | 36,648,427.00 | 158,270,008.00 | 9.5% |
| Certificated Pupil Support Salaries | | 1200 | 9,953,071.00 | 9,399,216.00 | 19,352,287.00 | 10,222,635.00 | 11,000,027.00 | 21,222,662.00 | 9.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 19,742,041.00 | 1,833,947.00 | 21,575,988.00 | 20,073,385.00 | 1,824,582.00 | 21,897,967.00 | 1.5% |
| Other Certificated Salaries | | 1900 | 1,249,763.00 | 2,674,895.00 | 3,924,658.00 | 837,432.00 | 3,072,640.00 | 3,910,072.00 | -0.4% |
| TOTAL, CERTIFICATED SALARIES | | | 134,063,647.00 | 55,310,379.00 | 189,374,026.00 | 152,755,033.00 | 52,545,676.00 | 205,300,709.00 | 8.4% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,338,628.00 | 11,513,325.00 | 13,851,953.00 | 3,060,172.00 | 13,221,219.00 | 16,281,391.00 | 17.5% |
| Classified Support Salaries | | 2200 | 22,662,470.00 | 6,184,119.00 | 28,846,589.00 | 23,661,937.00 | 6,352,622.00 | 30,014,559.00 | 4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 7,722,063.00 | 890,786.00 | 8,612,849.00 | 7,068,423.00 | 1,921,765.00 | 8,990,188.00 | 4.4% |
| Clerical, Technical and Office Salaries | | 2400 | 19,952,453.00 | 2,948,523.00 | 22,900,976.00 | 21,432,748.00 | 2,615,120.00 | 24,047,868.00 | 5.0% |
| Other Classified Salaries | | 2900 | 2,335,390.00 | 2,242,402.00 | 4,577,792.00 | 2,432,913.00 | 2,537,482.00 | 4,970,395.00 | 8.6% |
| TOTAL, CLASSIFIED SALARIES | | | 55,011,004.00 | 23,779,155.00 | 78,790,159.00 | 57,656,193.00 | 26,648,208.00 | 84,304,401.00 | 7.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 25,954,802.00 | 26,567,944.00 | 52,522,746.00 | 27,374,535.00 | 27,869,483.00 | 55,244,018.00 | 5.2% |
| PERS | | 3201-3202 | 15,155,590.00 | 7,792,547.00 | 22,948,137.00 | 16,001,951.00 | 8,006,021.00 | 24,007,972.00 | 4.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,266,375.00 | 3,128,865.00 | 9,395,240.00 | 6,593,832.00 | 3,089,145.00 | 9,682,977.00 | 3.1% |
| Health and Welfare Benefits | | 3401-3402 | 33,100,635.00 | 16,185,500.00 | 49,286,135.00 | 38,972,323.00 | 14,967,725.00 | 53,940,048.00 | 9.4% |
| Unemployment Insurance | | 3501-3502 | 121,864.00 | 45,382.00 | 167,246.00 | 158,699.00 | 42,239.00 | 200,938.00 | 20.1% |
| Workers' Compensation | | 3601-3602 | 3,692,338.00 | 1,574,044.00 | 5,266,382.00 | 3,882,630.00 | 1,575,805.00 | 5,458,435.00 | 3.6% |
| OPEB, Allocated | | 3701-3702 | 1,297,000.00 | 0.00 | 1,297,000.00 | 1,341,436.00 | 0.00 | 1,341,436.00 | 3.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | (1,553,036.00) | (4,894,382.00) | (6,447,418.00) | (576,189.00) | (4,038,479.00) | (4,614,668.00) | -28.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 84,035,568.00 | 50,399,900.00 | 134,435,468.00 | 93,749,217.00 | 51,511,939.00 | 145,261,156.00 | 8.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,013,948.00 | 1,449,837.00 | 3,463,785.00 | 3,961,620.00 | 8,445,000.00 | 12,406,620.00 | 258.2% |
| Books and Other Reference Materials | | 4200 | 310,122.00 | 303,025.00 | 613,147.00 | 172,627.00 | 175,349.00 | 347,976.00 | -43.2% |
| Materials and Supplies | | 4300 | 11,603,427.00 | 8,609,945.10 | 20,213,372.10 | 12,127,208.00 | 8,042,963.00 | 20,170,171.00 | -0.2% |
| Noncapitalized Equipment | | 4400 | 989,174.00 | 2,286,288.90 | 3,275,462.90 | 538,896.00 | 1,177,894.00 | 1,716,790.00 | -47.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 14,916,671.00 | 12,649,096.00 | 27,565,767.00 | 16,800,351.00 | 17,841,206.00 | 34,641,557.00 | 25.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 1,229,033.00 | 65,655,338.00 | 66,884,371.00 | 569,386.00 | 45,988,809.00 | 46,558,195.00 | -30.4% |
| Travel and Conferences | | 5200 | 610,518.00 | 729,618.00 | 1,340,136.00 | 675,021.00 | 680,194.00 | 1,355,215.00 | 1.1% |
| Dues and Memberships | | 5300 | 113,410.00 | 104,980.00 | 218,390.00 | 102,957.00 | 102,086.00 | 205,043.00 | -6.1% |
| Insurance | | 5400 - 5499 | 4,012,478.00 | 213,321.00 | 4,225,799.00 | 4,018,882.00 | 250,428.00 | 4,269,310.00 | 1.0% |
| Operations and Housekeeping Services | | 5500 | 8,341,835.00 | 30,200.00 | 8,372,035.00 | 9,170,298.00 | 30,200.00 | 9,200,498.00 | 9.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,976,986.00 | 4,685,253.00 | 6,662,239.00 | 1,534,553.00 | 4,801,686.00 | 6,336,239.00 | -4.9% |
| Transfers of Direct Costs | | 5710 | (390,015.00) | 390,015.00 | 0.00 | (401,652.00) | 401,652.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (293,814.00) | 26,695.00 | (267,119.00) | (236,278.00) | 14,341.00 | (221,937.00) | -16.9% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 18,664,939.00 | 18,165,073.00 | 36,830,012.00 | 15,821,673.00 | 13,256,549.00 | 29,078,222.00 | -21.0% |
| Communications | | 5900 | 1,274,085.00 | 346,983.00 | 1,621,068.00 | 1,269,429.00 | 371,528.00 | 1,640,957.00 | 1.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 35,539,455.00 | 90,347,476.00 | 125,886,931.00 | 32,524,269.00 | 65,897,473.00 | 98,421,742.00 | -21.8% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 846,098.00 | 0.00 | 846,098.00 | 1.00 | 0.00 | 1.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 9,078,010.00 | 1,659,354.00 | 10,737,364.00 | 13,578,999.00 | 400,616.00 | 13,979,615.00 | 30.2% |
| 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 | 1,253,919.00 | 616,056.00 | 1,869,975.00 | 110,783.00 | 486,455.00 | 597,238.00 | -68.1% |
| Equipment Replacement | | 6500 | 0.00 | 1,194,373.00 | 1,194,373.00 | 750,000.00 | 0.00 | 750,000.00 | -37.2% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 11,178,027.00 | 3,469,783.00 | 14,647,810.00 | 14,439,783.00 | 887,071.00 | 15,326,854.00 | 4.6% |
| **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 | 25,000.00 | 25,000.00 | 0.00 | 28,500.00 | 28,500.00 | 14.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,104,389.00 | 734,548.00 | 1,838,937.00 | 1,098,151.00 | 1,202,908.00 | 2,301,059.00 | 25.1% |
| 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 | 869,170.00 | 869,170.00 | 0.00 | 869,170.00 | 869,170.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,104,389.00 | 1,928,718.00 | 3,033,107.00 | 1,098,151.00 | 2,400,578.00 | 3,498,729.00 | 15.4% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (10,815,337.00) | 10,815,337.00 | 0.00 | (10,496,069.00) | 10,496,069.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (2,036,696.00) | 0.00 | (2,036,696.00) | (1,799,163.00) | 0.00 | (1,799,163.00) | -11.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (12,852,033.00) | 10,815,337.00 | (2,036,696.00) | (12,295,232.00) | 10,496,069.00 | (1,799,163.00) | -11.7% |
| TOTAL, EXPENDITURES | | | 322,996,728.00 | 248,699,844.00 | 571,696,572.00 | 356,727,765.00 | 228,228,220.00 | 584,955,985.00 | 2.3% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 370,500.00 | 0.00 | 370,500.00 | 300,000.00 | 0.00 | 300,000.00 | -19.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 370,500.00 | 0.00 | 370,500.00 | 300,000.00 | 0.00 | 300,000.00 | -19.0% |
| **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 | 21,878,000.00 | 0.00 | 21,878,000.00 | 5,775,000.00 | 0.00 | 5,775,000.00 | -73.6% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 21,878,000.00 | 0.00 | 21,878,000.00 | 5,775,000.00 | 0.00 | 5,775,000.00 | -73.6% |
| **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% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (70,186,032.00) | 70,186,032.00 | 0.00 | (63,624,362.00) | 63,624,362.00 | 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 | | | (70,186,032.00) | 70,186,032.00 | 0.00 | (63,624,362.00) | 63,624,362.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (91,693,532.00) | 70,186,032.00 | (21,507,500.00) | (69,099,362.00) | 63,624,362.00 | (5,475,000.00) | -74.5% |

| 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 | 378,892,617.00 | 1,800,000.00 | 380,692,617.00 | 406,774,124.00 | 1,800,000.00 | 408,574,124.00 | 7.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 32,213,066.00 | 32,213,066.00 | 0.00 | 30,593,425.00 | 30,593,425.00 | -5.0% |
| 3) Other State Revenue | | 8300-8599 | 10,624,839.00 | 113,545,149.00 | 124,169,988.00 | 11,026,947.00 | 107,242,044.00 | 118,268,991.00 | -4.8% |
| 4) Other Local Revenue | | 8600-8799 | 12,368,199.00 | 4,655,584.00 | 17,023,783.00 | 9,039,512.00 | 250,000.00 | 9,289,512.00 | -45.4% |
| 5) TOTAL, REVENUES | | | 401,885,655.00 | 152,213,799.00 | 554,099,454.00 | 426,840,583.00 | 139,885,469.00 | 566,726,052.00 | 2.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 165,038,527.00 | 126,408,726.00 | 291,447,253.00 | 191,912,905.00 | 127,931,130.00 | 319,844,035.00 | 9.7% |
| 2) Instruction - Related Services | 2000-2999 | | 48,122,782.00 | 15,860,023.00 | 63,982,805.00 | 49,830,495.00 | 17,296,204.00 | 67,126,699.00 | 4.9% |
| 3) Pupil Services | 3000-3999 | | 35,856,598.00 | 27,066,146.00 | 62,922,744.00 | 34,626,750.00 | 21,714,206.00 | 56,340,956.00 | -10.5% |
| 4) Ancillary Services | 4000-4999 | | 6,159,756.00 | 42,426,574.00 | 48,586,330.00 | 6,211,919.00 | 28,919,707.00 | 35,131,626.00 | -27.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 18,041.00 | 18,041.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 23,298,626.00 | 12,975,275.00 | 36,273,901.00 | 24,257,102.00 | 11,281,679.00 | 35,538,781.00 | -2.0% |
| 8) Plant Services | 8000-8999 | | 43,416,050.00 | 22,016,341.00 | 65,432,391.00 | 48,790,443.00 | 18,684,716.00 | 67,475,159.00 | 3.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,104,389.00 | 1,928,718.00 | 3,033,107.00 | 1,098,151.00 | 2,400,578.00 | 3,498,729.00 | 15.4% |
| 10) TOTAL, EXPENDITURES | | | 322,996,728.00 | 248,699,844.00 | 571,696,572.00 | 356,727,765.00 | 228,228,220.00 | 584,955,985.00 | 2.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 78,888,927.00 | (96,486,045.00) | (17,597,118.00) | 70,112,818.00 | (88,342,751.00) | (18,229,933.00) | 3.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 370,500.00 | 0.00 | 370,500.00 | 300,000.00 | 0.00 | 300,000.00 | -19.0% |
| b) Transfers Out | | 7600-7629 | 21,878,000.00 | 0.00 | 21,878,000.00 | 5,775,000.00 | 0.00 | 5,775,000.00 | -73.6% |
| 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 | (70,186,032.00) | 70,186,032.00 | 0.00 | (63,624,362.00) | 63,624,362.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (91,693,532.00) | 70,186,032.00 | (21,507,500.00) | (69,099,362.00) | 63,624,362.00 | (5,475,000.00) | -74.5% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (12,804,605.00) | (26,300,013.00) | (39,104,618.00) | 1,013,456.00 | (24,718,389.00) | (23,704,933.00) | -39.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 73,094,573.10 | 94,961,879.04 | 168,056,452.14 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -26.9% |
| b) Audit Adjustments | | 9793 | 0.00 | (6,128,336.58) | (6,128,336.58) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 73,094,573.10 | 88,833,542.46 | 161,928,115.56 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 73,094,573.10 | 88,833,542.46 | 161,928,115.56 | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | -24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 60,289,968.10 | 62,533,529.46 | 122,823,497.56 | 61,303,424.10 | 37,815,140.46 | 99,118,564.56 | -19.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 180,000.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 | 180,000.00 | 0.0% |
| Stores | | 9712 | 2,260,737.62 | 0.00 | 2,260,737.62 | 2,260,737.62 | 0.00 | 2,260,737.62 | 0.0% |
| Prepaid Items | | 9713 | 7,509.88 | 0.00 | 7,509.88 | 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 | 62,533,530.70 | 62,533,530.70 | 0.00 | 37,815,141.70 | 37,815,141.70 | -39.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 837,700.00 | 0.00 | 837,700.00 | 837,700.00 | 0.00 | 837,700.00 | 0.0% |
| Site Base Allocation C/O | 0000 | 9780 | *202,700.00* | | *202,700.00* | | | *0.00* | |
| Instructional Materials C/O | 0000 | 9780 | *200,000.00* | | *200,000.00* | | | *0.00* | |
| SMAA C/O | 0000 | 9780 | *435,000.00* | | *435,000.00* | | | *0.00* | |
| Site Base Allocation C/O | 0000 | 9780 | | | *0.00* | *202,700.00* | | *202,700.00* | |
| Instructional Materials C/O | 0000 | 9780 | | | *0.00* | *200,000.00* | | *200,000.00* | |
| SMAA C/O | 0000 | 9780 | | | *0.00* | *435,000.00* | | *435,000.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 57,004,020.60 | 0.00 | 57,004,020.60 | 58,024,986.48 | 0.00 | 58,024,986.48 | 1.8% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (1.24) | (1.24) | 0.00 | (1.24) | (1.24) | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 5,000,000.22 | 5,000,000.22 |
| 6019 | Student Support and Professional Development Discretionary Block Grant | 4,500,000.00 | 4,500,000.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 4,051,876.11 | 2,936,692.11 |
| 6300 | Lottery: Instructional Materials | 15,683,521.24 | 9,128,621.24 |
| 6383 | Golden State Pathways Program | 2,286,989.72 | 1,608,785.72 |
| 6500 | Special Education | 1,343,999.77 | 1,343,999.77 |
| 6546 | Mental Health-Related Services | .12 | .12 |
| 6547 | Special Education Early Intervention Preschool Grant | 3,547,850.65 | 3,233,305.65 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 4,491,202.17 | 1.17 |
| 7085 | Learning Communities for School Success Program | 101,033.26 | 101,033.26 |
| 7311 | Classified School Employee Professional Development Block Grant | .10 | .10 |
| 7339 | Dual Enrollment Opportunities | 107,445.20 | .20 |
| 7399 | LCFF Equity Multiplier | 4,332,123.87 | 366,802.87 |
| 7412 | A-G Access/Success Grant | .48 | .48 |
| 7435 | Learning Recovery Emergency Block Grant | 10,477,488.55 | 2,985,899.55 |
| 7810 | Other Restricted State | 19,999.40 | 19,999.40 |
| 9010 | Other Restricted Local | 6,589,999.84 | 6,589,999.84 |
| Total, Restricted Balance | | 62,533,530.70 | 37,815,141.70 |

| 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 | 1,150,000.00 | 1,350,000.00 | 17.4% |
| 5) TOTAL, REVENUES | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| **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 | 1,001,500.00 | 1,160,000.00 | 15.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 148,500.00 | 190,000.00 | 27.9% |
| 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 | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 608,386.83 | 608,386.83 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 608,386.83 | 608,386.83 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 608,386.83 | 608,386.83 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 608,386.83 | 608,386.83 | 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 | 608,386.83 | 608,386.83 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 608,386.83 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 608,386.83 | | |
| **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 Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 608,386.83 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 1,000,000.00 | 1,200,000.00 | 20.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 150,000.00 | 150,000.00 | 0.0% |
| TOTAL, REVENUES | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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** | | | | | |
| Materials and Supplies | | 4300 | 1,000,000.00 | 1,158,000.00 | 15.8% |
| Noncapitalized Equipment | | 4400 | 1,500.00 | 2,000.00 | 33.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,001,500.00 | 1,160,000.00 | 15.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 5,000.00 | 5,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,000.00 | 5,000.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 138,500.00 | 180,000.00 | 30.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 148,500.00 | 190,000.00 | 27.9% |
| **CAPITAL OUTLAY** | | | | | |
| 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 - 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 | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| **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** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (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 | 1,150,000.00 | 1,350,000.00 | 17.4% |
| 5) TOTAL, REVENUES | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| 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 | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| 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 | | | 1,150,000.00 | 1,350,000.00 | 17.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 608,386.83 | 608,386.83 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 608,386.83 | 608,386.83 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 608,386.83 | 608,386.83 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 608,386.83 | 608,386.83 | 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 | 608,386.83 | 608,386.83 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 608,386.83 | 608,386.83 |
| Total, Restricted Balance | | 608,386.83 | 608,386.83 |

| 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 | 1,696,912.00 | 968,972.00 | -42.9% |
| 3) Other State Revenue | | 8300-8599 | 3,869,481.00 | 3,975,103.00 | 2.7% |
| 4) Other Local Revenue | | 8600-8799 | 42,052.00 | 42,200.00 | 0.4% |
| 5) TOTAL, REVENUES | | | 5,608,445.00 | 4,986,275.00 | -11.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,450,296.00 | 1,398,369.00 | -3.6% |
| 2) Classified Salaries | | 2000-2999 | 1,823,295.00 | 1,375,500.00 | -24.6% |
| 3) Employee Benefits | | 3000-3999 | 1,464,850.00 | 1,488,354.00 | 1.6% |
| 4) Books and Supplies | | 4000-4999 | 89,831.00 | 9,605.00 | -89.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 869,153.00 | 397,398.00 | -54.3% |
| 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 | 211,287.00 | 172,220.00 | -18.5% |
| 9) TOTAL, EXPENDITURES | | | 5,908,712.00 | 4,841,446.00 | -18.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (300,267.00) | 144,829.00 | -148.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 300,000.00 | 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 | | | (300,000.00) | (300,000.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (600,267.00) | (155,171.00) | -74.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,172,270.75 | 572,003.75 | -51.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,172,270.75 | 572,003.75 | -51.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,172,270.75 | 572,003.75 | -51.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 572,003.75 | 416,832.75 | -27.1% |
| 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 | 361,963.92 | 166,963.92 | -53.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 210,039.83 | 249,868.83 | 19.0% |
| Adult Education | 0000 | 9780 | *210,039.83* | | |
| Adult Education | 0000 | 9780 | | *249,868.83* | |
| 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 | 477,432.11 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 12,675.74 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 490,107.85 | | |
| **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 | 1,950.20 | | |
| 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 | | | 1,950.20 | | |
| **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) | | | 488,157.65 | | |
| **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% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,696,912.00 | 968,972.00 | -42.9% |
| TOTAL, FEDERAL REVENUE | | | 1,696,912.00 | 968,972.00 | -42.9% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 3,664,290.00 | 3,752,599.00 | 2.4% |
| All Other State Revenue | All Other | 8590 | 205,191.00 | 222,504.00 | 8.4% |
| TOTAL, OTHER STATE REVENUE | | | 3,869,481.00 | 3,975,103.00 | 2.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,052.00 | 40,000.00 | -0.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,000.00 | 2,200.00 | 10.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 42,052.00 | 42,200.00 | 0.4% |
| TOTAL, REVENUES | | | 5,608,445.00 | 4,986,275.00 | -11.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,107,741.00 | 1,036,715.00 | -6.4% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 342,555.00 | 361,654.00 | 5.6% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,450,296.00 | 1,398,369.00 | -3.6% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 85,262.00 | 87,467.00 | 2.6% |
| Classified Support Salaries | | 2200 | 339,049.00 | 289,642.00 | -14.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 747,599.00 | 730,600.00 | -2.3% |
| Other Classified Salaries | | 2900 | 651,385.00 | 267,791.00 | -58.9% |
| TOTAL, CLASSIFIED SALARIES | | | 1,823,295.00 | 1,375,500.00 | -24.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 362,526.00 | 382,685.00 | 5.6% |
| PERS | | 3201-3202 | 362,504.00 | 373,000.00 | 2.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 122,849.00 | 129,005.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 534,239.00 | 561,186.00 | 5.0% |
| Unemployment Insurance | | 3501-3502 | 1,325.00 | 1,442.00 | 8.8% |
| Workers' Compensation | | 3601-3602 | 49,682.00 | 53,949.00 | 8.6% |
| 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 | 31,725.00 | (12,913.00) | -140.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,464,850.00 | 1,488,354.00 | 1.6% |
| **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 | 89,831.00 | 9,605.00 | -89.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 89,831.00 | 9,605.00 | -89.3% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,000.00 | 8,300.00 | -30.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 125,000.00 | 50,000.00 | -60.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,500.00 | 8,000.00 | 77.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 113,760.00 | 90,000.00 | -20.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 613,893.00 | 241,098.00 | -60.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 869,153.00 | 397,398.00 | -54.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 | 211,287.00 | 172,220.00 | -18.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 211,287.00 | 172,220.00 | -18.5% |
| TOTAL, EXPENDITURES | | | 5,908,712.00 | 4,841,446.00 | -18.1% |
| **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 | 300,000.00 | 300,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 300,000.00 | 300,000.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (300,000.00) | (300,000.00) | 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 | 1,696,912.00 | 968,972.00 | -42.9% |
| 3) Other State Revenue | | 8300-8599 | 3,869,481.00 | 3,975,103.00 | 2.7% |
| 4) Other Local Revenue | | 8600-8799 | 42,052.00 | 42,200.00 | 0.4% |
| 5) TOTAL, REVENUES | | | 5,608,445.00 | 4,986,275.00 | -11.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,167,446.00 | 1,823,952.00 | -15.8% |
| 2) Instruction - Related Services | 2000-2999 | | 2,829,075.00 | 2,288,515.00 | -19.1% |
| 3) Pupil Services | 3000-3999 | | 426,584.00 | 317,218.00 | -25.6% |
| 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 | | 211,287.00 | 172,220.00 | -18.5% |
| 8) Plant Services | 8000-8999 | | 274,320.00 | 239,541.00 | -12.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,908,712.00 | 4,841,446.00 | -18.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (300,267.00) | 144,829.00 | -148.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 300,000.00 | 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 | | | (300,000.00) | (300,000.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (600,267.00) | (155,171.00) | -74.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,172,270.75 | 572,003.75 | -51.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,172,270.75 | 572,003.75 | -51.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,172,270.75 | 572,003.75 | -51.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 572,003.75 | 416,832.75 | -27.1% |
| 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 | 361,963.92 | 166,963.92 | -53.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 210,039.83 | 249,868.83 | 19.0% |
| Adult Education | 0000 | 9780 | *210,039.83* | | |
| Adult Education | 0000 | 9780 | | *249,868.83* | |
| 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 |
|---|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 101,404.00 | 101,404.00 |
| 6391 | Adult Education Program | 260,559.92 | 65,559.92 |
| Total, Restricted Balance | | 361,963.92 | 166,963.92 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,188,218.00 | 3,287,558.00 | -21.5% |
| 3) Other State Revenue | | 8300-8599 | 8,422,515.00 | 8,054,906.00 | -4.4% |
| 4) Other Local Revenue | | 8600-8799 | 290,120.00 | 150,859.00 | -48.0% |
| 5) TOTAL, REVENUES | | | 12,900,853.00 | 11,493,323.00 | -10.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,347,604.00 | 3,715,599.00 | 11.0% |
| 2) Classified Salaries | | 2000-2999 | 2,688,544.00 | 2,619,637.00 | -2.6% |
| 3) Employee Benefits | | 3000-3999 | 3,965,950.00 | 3,830,072.00 | -3.4% |
| 4) Books and Supplies | | 4000-4999 | 467,150.00 | 98,132.00 | -79.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 983,885.00 | 470,403.00 | -52.2% |
| 6) Capital Outlay | | 6000-6999 | 169,000.00 | 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 | 819,199.00 | 709,480.00 | -13.4% |
| 9) TOTAL, EXPENDITURES | | | 12,441,332.00 | 11,443,323.00 | -8.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 459,521.00 | 50,000.00 | -89.1% |
| 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 FUND BALANCE (C + D4) | | | 459,521.00 | 50,000.00 | -89.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,490,861.19 | 4,950,382.19 | 10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,490,861.19 | 4,950,382.19 | 10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,490,861.19 | 4,950,382.19 | 10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,950,382.19 | 5,000,382.19 | 1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,950,382.19 | 5,000,382.19 | 1.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 6,444,966.47 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 3,313.10 | | |
| 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 | 2,559.65 | | |
| 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 | | | 6,450,839.22 | | |
| **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 | 16,780.28 | | |
| 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 | | | 16,780.28 | | |
| **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) | | | 6,434,058.94 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 4,188,218.00 | 3,287,558.00 | -21.5% |
| TOTAL, FEDERAL REVENUE | | | 4,188,218.00 | 3,287,558.00 | -21.5% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 7,484,786.00 | 7,660,632.00 | 2.3% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 937,729.00 | 394,274.00 | -58.0% |
| TOTAL, OTHER STATE REVENUE | | | 8,422,515.00 | 8,054,906.00 | -4.4% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 165,673.00 | 30,000.00 | -81.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 23,588.00 | 20,000.00 | -15.2% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 100,859.00 | 100,859.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 290,120.00 | 150,859.00 | -48.0% |
| TOTAL, REVENUES | | | 12,900,853.00 | 11,493,323.00 | -10.9% |
| **CERTIFICATED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Certificated Teachers' Salaries | | 1100 | 2,596,190.00 | 2,982,573.00 | 14.9% |
| Certificated Pupil Support Salaries | | 1200 | 213,715.00 | 224,765.00 | 5.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 400,881.00 | 367,338.00 | -8.4% |
| Other Certificated Salaries | | 1900 | 136,818.00 | 140,923.00 | 3.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,347,604.00 | 3,715,599.00 | 11.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 1,752,184.00 | 1,667,062.00 | -4.9% |
| Classified Support Salaries | | 2200 | 238,831.00 | 255,373.00 | 6.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 697,529.00 | 697,202.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,688,544.00 | 2,619,637.00 | -2.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 875,762.00 | 941,639.00 | 7.5% |
| PERS | | 3201-3202 | 854,666.00 | 799,019.00 | -6.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 289,503.00 | 276,435.00 | -4.5% |
| Health and Welfare Benefits | | 3401-3402 | 1,837,250.00 | 1,709,623.00 | -6.9% |
| Unemployment Insurance | | 3501-3502 | 3,162.00 | 3,161.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 118,711.00 | 118,257.00 | -0.4% |
| 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 | (13,104.00) | (18,062.00) | 37.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,965,950.00 | 3,830,072.00 | -3.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 467,150.00 | 96,132.00 | -79.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 2,000.00 | New |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 467,150.00 | 98,132.00 | -79.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 30,077.00 | 21,015.00 | -30.1% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 1,000.00 | New |
| Operations and Housekeeping Services | | 5500 | 0.00 | 47,000.00 | New |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 26,000.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 70,000.00 | 61,000.00 | -12.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 883,808.00 | 314,388.00 | -64.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 983,885.00 | 470,403.00 | -52.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 169,000.00 | 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 | | | 169,000.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 819,199.00 | 709,480.00 | -13.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 819,199.00 | 709,480.00 | -13.4% |
| TOTAL, EXPENDITURES | | | 12,441,332.00 | 11,443,323.00 | -8.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 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 | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 | 4,188,218.00 | 3,287,558.00 | -21.5% |
| 3) Other State Revenue | | 8300-8599 | 8,422,515.00 | 8,054,906.00 | -4.4% |
| 4) Other Local Revenue | | 8600-8799 | 290,120.00 | 150,859.00 | -48.0% |
| 5) TOTAL, REVENUES | | | 12,900,853.00 | 11,493,323.00 | -10.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 8,687,542.00 | 7,892,032.00 | -9.2% |
| 2) Instruction - Related Services | 2000-2999 | | 1,831,840.00 | 1,813,759.00 | -1.0% |
| 3) Pupil Services | 3000-3999 | | 685,716.00 | 728,464.00 | 6.2% |
| 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 | | 819,199.00 | 709,480.00 | -13.4% |
| 8) Plant Services | 8000-8999 | | 417,035.00 | 299,588.00 | -28.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,441,332.00 | 11,443,323.00 | -8.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 459,521.00 | 50,000.00 | -89.1% |
| **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 FUND BALANCE (C + D4)** | | | 459,521.00 | 50,000.00 | -89.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,490,861.19 | 4,950,382.19 | 10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,490,861.19 | 4,950,382.19 | 10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,490,861.19 | 4,950,382.19 | 10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,950,382.19 | 5,000,382.19 | 1.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,950,382.19 | 5,000,382.19 | 1.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 6130 | Early Education: Center-Based Reserve Account | 1,654,461.00 | 1,684,461.00 |
| 7810 | Other Restricted State | 3,295,921.00 | 3,315,921.00 |
| 9010 | Other Restricted Local | .19 | .19 |
| Total, Restricted Balance | | 4,950,382.19 | 5,000,382.19 |

| 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 | 23,887,963.00 | 23,626,887.00 | -1.1% |
| 3) Other State Revenue | | 8300-8599 | 5,056,928.00 | 4,724,035.00 | -6.6% |
| 4) Other Local Revenue | | 8600-8799 | 413,000.00 | 289,000.00 | -30.0% |
| 5) TOTAL, REVENUES | | | 29,357,891.00 | 28,639,922.00 | -2.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 10,008,243.00 | 10,534,412.00 | 5.3% |
| 3) Employee Benefits | | 3000-3999 | 5,653,752.00 | 5,928,129.00 | 4.9% |
| 4) Books and Supplies | | 4000-4999 | 13,741,765.00 | 13,013,787.00 | -5.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 598,559.00 | 577,173.00 | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 1,280,500.00 | 20,000.00 | -98.4% |
| 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 | 1,006,210.00 | 917,463.00 | -8.8% |
| 9) TOTAL, EXPENDITURES | | | 32,289,029.00 | 30,990,964.00 | -4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,931,138.00) | (2,351,042.00) | -19.8% |
| 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) | | | (2,931,138.00) | (2,351,042.00) | -19.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,515,199.29 | 15,584,061.29 | -15.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,515,199.29 | 15,584,061.29 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,515,199.29 | 15,584,061.29 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,584,061.29 | 13,233,019.29 | -15.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 214,739.89 | 214,739.89 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 15,369,321.40 | 13,018,279.40 | -15.3% |
| 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,990,728.77 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 466.00 | | |
| 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 | 110.16 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 214,739.89 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 11,206,044.82 | | |
| **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 | (17,654.25) | | |
| 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 | | | (17,654.25) | | |
| **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) | | | 11,223,699.07 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 23,887,963.00 | 23,626,887.00 | -1.1% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 23,887,963.00 | 23,626,887.00 | -1.1% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 5,056,928.00 | 4,724,035.00 | -6.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,056,928.00 | 4,724,035.00 | -6.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 80,000.00 | 77,000.00 | -3.8% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 325,000.00 | 200,000.00 | -38.5% |
| 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 | 8,000.00 | 12,000.00 | 50.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 413,000.00 | 289,000.00 | -30.0% |
| TOTAL, REVENUES | | | 29,357,891.00 | 28,639,922.00 | -2.4% |
| **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 | 8,254,968.00 | 8,766,983.00 | 6.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,093,438.00 | 1,141,844.00 | 4.4% |
| Clerical, Technical and Office Salaries | | 2400 | 554,122.00 | 514,229.00 | -7.2% |
| Other Classified Salaries | | 2900 | 105,715.00 | 111,356.00 | 5.3% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 10,008,243.00 | 10,534,412.00 | 5.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,650,350.00 | 2,777,385.00 | 4.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 766,091.00 | 805,914.00 | 5.2% |
| Health and Welfare Benefits | | 3401-3402 | 2,042,149.00 | 2,140,843.00 | 4.8% |
| Unemployment Insurance | | 3501-3502 | 5,008.00 | 5,261.00 | 5.1% |
| Workers' Compensation | | 3601-3602 | 186,554.00 | 197,526.00 | 5.9% |
| 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 | 3,600.00 | 1,200.00 | -66.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,653,752.00 | 5,928,129.00 | 4.9% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 880,577.00 | 910,566.00 | 3.4% |
| Noncapitalized Equipment | | 4400 | 810,918.00 | 80,000.00 | -90.1% |
| Food | | 4700 | 12,050,270.00 | 12,023,221.00 | -0.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 13,741,765.00 | 13,013,787.00 | -5.3% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 21,200.00 | 1,200.00 | -94.3% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 25,000.00 | 25,000.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,000.00 | 2,000.00 | -71.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 211,000.00 | 191,000.00 | -9.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 83,359.00 | 70,937.00 | -14.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 243,000.00 | 279,436.00 | 15.0% |
| Communications | | 5900 | 8,000.00 | 7,600.00 | -5.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 598,559.00 | 577,173.00 | -3.6% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 121,000.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 428,500.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 731,000.00 | 20,000.00 | -97.3% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,280,500.00 | 20,000.00 | -98.4% |
| **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 | 1,006,210.00 | 917,463.00 | -8.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,006,210.00 | 917,463.00 | -8.8% |
| TOTAL, EXPENDITURES | | | 32,289,029.00 | 30,990,964.00 | -4.0% |
| **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 | 23,887,963.00 | 23,626,887.00 | -1.1% |
| 3) Other State Revenue | | 8300-8599 | 5,056,928.00 | 4,724,035.00 | -6.6% |
| 4) Other Local Revenue | | 8600-8799 | 413,000.00 | 289,000.00 | -30.0% |
| 5) TOTAL, REVENUES | | | 29,357,891.00 | 28,639,922.00 | -2.4% |
| 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 | | 31,061,269.00 | 29,991,101.00 | -3.4% |
| 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 | | 1,006,210.00 | 917,463.00 | -8.8% |
| 8) Plant Services | 8000-8999 | | 221,550.00 | 82,400.00 | -62.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 32,289,029.00 | 30,990,964.00 | -4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (2,931,138.00) | (2,351,042.00) | -19.8% |
| 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) | | | (2,931,138.00) | (2,351,042.00) | -19.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,515,199.29 | 15,584,061.29 | -15.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,515,199.29 | 15,584,061.29 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,515,199.29 | 15,584,061.29 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,584,061.29 | 13,233,019.29 | -15.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 214,739.89 | 214,739.89 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 15,369,321.40 | 13,018,279.40 | -15.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 13,859,105.23 | 11,508,063.23 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,510,216.05 | 1,510,216.05 |
| 9010 | Other Restricted Local | .12 | .12 |
| Total, Restricted Balance | | 15,369,321.40 | 13,018,279.40 |

| 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 | 79,341.00 | 50,000.00 | -37.0% |
| 5) TOTAL, REVENUES | | | 79,341.00 | 50,000.00 | -37.0% |
| 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 | 12,659.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,760,789.00 | 2.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 4,302,462.00 | 1,925,013.00 | -55.3% |
| 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 | | | 6,075,910.00 | 1,925,015.00 | -68.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,996,569.00) | (1,875,015.00) | -68.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,775,000.00 | 1,775,000.00 | 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 | | | 1,775,000.00 | 1,775,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,221,569.00) | (100,015.00) | -97.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,321,583.54 | 100,014.54 | -97.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,321,583.54 | 100,014.54 | -97.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,321,583.54 | 100,014.54 | -97.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 100,014.54 | (0.46) | -100.0% |
| 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 | 100,014.54 | 0.00 | -100.0% |
| Deferred Maintenance | 0000 | 9780 | *100,014.54* | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.46) | New |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,905,360.61 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,905,360.61 | | |
| **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 | 13,678.60 | | |
| 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 | | | 13,678.60 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 3,891,682.01 | | |
| **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 | 79,341.00 | 50,000.00 | -37.0% |
| 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 | | | 79,341.00 | 50,000.00 | -37.0% |
| TOTAL, REVENUES | | | 79,341.00 | 50,000.00 | -37.0% |
| **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% |

| 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 | 12,659.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,659.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,335,209.00 | 2.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 425,580.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,760,789.00 | 2.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 258,495.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,043,967.00 | 1,925,013.00 | -52.4% |
| 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 | | | 4,302,462.00 | 1,925,013.00 | -55.3% |
| **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 | | | 6,075,910.00 | 1,925,015.00 | -68.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,775,000.00 | 1,775,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,775,000.00 | 1,775,000.00 | 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) | | | 1,775,000.00 | 1,775,000.00 | 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 | 79,341.00 | 50,000.00 | -37.0% |
| 5) TOTAL, REVENUES | | | 79,341.00 | 50,000.00 | -37.0% |
| 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 | | 6,075,910.00 | 1,925,015.00 | -68.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,075,910.00 | 1,925,015.00 | -68.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,996,569.00) | (1,875,015.00) | -68.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,775,000.00 | 1,775,000.00 | 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 | | | 1,775,000.00 | 1,775,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,221,569.00) | (100,015.00) | -97.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,321,583.54 | 100,014.54 | -97.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,321,583.54 | 100,014.54 | -97.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,321,583.54 | 100,014.54 | -97.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 100,014.54 | (0.46) | -100.0% |
| 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 | 100,014.54 | 0.00 | -100.0% |
| Deferred Maintenance | 0000 | 9780 | *100,014.54* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.46) | New |

| 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 | 200,000.00 | 200,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 200,000.00 | 200,000.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 200,000.00 | 200,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,438,770.90 | 7,638,770.90 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,438,770.90 | 7,638,770.90 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,438,770.90 | 7,638,770.90 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,638,770.90 | 7,838,770.90 | 2.6% |
| 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 | 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 | 7,638,770.90 | 7,838,770.90 | 2.6% |
| OPEB Liability | 0000 | 9780 | *7,638,770.90* | | |
| OPEB Liability | 0000 | 9780 | | *7,838,770.90* | |
| 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 | 7,577,946.90 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 7,577,946.90 | | |
| **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) | | | 7,577,946.90 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 200,000.00 | 200,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200,000.00 | 200,000.00 | 0.0% |
| TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200,000.00 | 200,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 200,000.00 | 200,000.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 200,000.00 | 200,000.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,438,770.90 | 7,638,770.90 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,438,770.90 | 7,638,770.90 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,438,770.90 | 7,638,770.90 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,638,770.90 | 7,838,770.90 | 2.6% |
| 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 | 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 | 7,638,770.90 | 7,838,770.90 | 2.6% |
| OPEB Liability | 0000 | 9780 | *7,638,770.90* | | |
| OPEB Liability | 0000 | 9780 | | *7,838,770.90* | |
| 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 | 4,935,500.00 | 4,365,505.00 | -11.5% |
| 5) TOTAL, REVENUES | | | 4,935,500.00 | 4,365,505.00 | -11.5% |
| **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 | 65,541.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 631,862.00 | 5,447.00 | -99.1% |
| 6) Capital Outlay | | 6000-6999 | 86,690,928.00 | 49,119,764.00 | -43.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 766,062.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 88,154,393.00 | 49,125,211.00 | -44.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (83,218,893.00) | (44,759,706.00) | -46.2% |
| **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 | 100,031,915.00 | 0.00 | -100.0% |
| 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 | | | 100,031,915.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 16,813,022.00 | (44,759,706.00) | -366.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,141,635.25 | 44,954,657.25 | 59.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,141,635.25 | 44,954,657.25 | 59.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 28,141,635.25 | 44,954,657.25 | 59.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 44,954,657.25 | 194,951.25 | -99.6% |
| 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 | 44,934,764.24 | 180,000.24 | -99.6% |
| 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 | 19,893.01 | 14,951.01 | -24.8% |
| Bond Administrative Fees | 0000 | 9780 | *19,893.01* | | |
| Bond Administrative Fees | 0000 | 9780 | | *14,951.01* | |
| 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 | 7,082,067.50 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 100,752,047.06 | | |
| 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 | | | 107,834,114.56 | | |
| **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 | 1,302,338.62 | | |
| 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 | | | 1,302,338.62 | | |
| **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) | | | 106,531,775.94 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 600,500.00 | 310,505.00 | -48.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 4,335,000.00 | 4,055,000.00 | -6.5% |
| 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 | | | 4,935,500.00 | 4,365,505.00 | -11.5% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, REVENUES | | | 4,935,500.00 | 4,365,505.00 | -11.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| 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 | 453.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 65,088.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 65,541.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 125,625.00 | 0.00 | -100.0% |
| 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 | 506,237.00 | 5,447.00 | -98.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 631,862.00 | 5,447.00 | -99.1% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 18,347,384.00 | 2.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 68,316,513.00 | 49,119,762.00 | -28.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 27,031.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 86,690,928.00 | 49,119,764.00 | -43.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 766,062.00 | 0.00 | -100.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 766,062.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 88,154,393.00 | 49,125,211.00 | -44.3% |
| **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% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 98,970,000.00 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 1,061,915.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 100,031,915.00 | 0.00 | -100.0% |
| **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) | | | 100,031,915.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,935,500.00 | 4,365,505.00 | -11.5% |
| 5) TOTAL, REVENUES | | | 4,935,500.00 | 4,365,505.00 | -11.5% |
| 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 | | 86,765,478.00 | 49,125,211.00 | -43.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,388,915.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 88,154,393.00 | 49,125,211.00 | -44.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (83,218,893.00) | (44,759,706.00) | -46.2% |
| 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 | 100,031,915.00 | 0.00 | -100.0% |
| 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 | | | 100,031,915.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,813,022.00 | (44,759,706.00) | -366.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,141,635.25 | 44,954,657.25 | 59.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,141,635.25 | 44,954,657.25 | 59.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 28,141,635.25 | 44,954,657.25 | 59.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 44,954,657.25 | 194,951.25 | -99.6% |
| 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 | 44,934,764.24 | 180,000.24 | -99.6% |
| 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 | 19,893.01 | 14,951.01 | -24.8% |
| Bond Administrative Fees | 0000 | 9780 | *19,893.01* | | |
| Bond Administrative Fees | 0000 | 9780 | | *14,951.01* | |
| 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 | 44,934,764.24 | 180,000.24 |
| Total, Restricted Balance | | 44,934,764.24 | 180,000.24 |

| 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 | 2,839,250.00 | 2,200,000.00 | -22.5% |
| 5) TOTAL, REVENUES | | | 2,839,250.00 | 2,200,000.00 | -22.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 44,507.00 | 47,216.00 | 6.1% |
| 3) Employee Benefits | | 3000-3999 | 16,866.00 | 17,815.00 | 5.6% |
| 4) Books and Supplies | | 4000-4999 | 48,460.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,619,649.00 | 435,003.00 | -73.1% |
| 6) Capital Outlay | | 6000-6999 | 14,345,076.00 | 12,945,906.00 | -9.8% |
| 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 | | | 16,074,558.00 | 13,445,940.00 | -16.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,235,308.00) | (11,245,940.00) | -15.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,235,308.00) | (11,245,940.00) | -15.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,869,374.46 | 11,634,066.46 | -53.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,869,374.46 | 11,634,066.46 | -53.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,869,374.46 | 11,634,066.46 | -53.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,634,066.46 | 388,126.46 | -96.7% |
| 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 | 11,634,066.46 | 388,126.46 | -96.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 24,405,569.45 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 348,670.53 | | |
| 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 | | | 24,754,239.98 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 24,754,239.98 | | |
| **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 | 1,000,000.00 | 1,000,000.00 | 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 | 200,000.00 | 200,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,639,250.00 | 1,000,000.00 | -39.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,839,250.00 | 2,200,000.00 | -22.5% |
| TOTAL, REVENUES | | | 2,839,250.00 | 2,200,000.00 | -22.5% |
| **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 | 44,507.00 | 47,216.00 | 6.1% |
| 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 | | | 44,507.00 | 47,216.00 | 6.1% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 11,932.00 | 12,659.00 | 6.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,375.00 | 3,545.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 702.00 | 702.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 22.00 | 24.00 | 9.1% |
| Workers' Compensation | | 3601-3602 | 835.00 | 885.00 | 6.0% |
| 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 | | | 16,866.00 | 17,815.00 | 5.6% |
| **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 | 2,900.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 45,560.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 48,460.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 1,619,649.00 | 435,003.00 | -73.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,619,649.00 | 435,003.00 | -73.1% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 374,583.00 | 1.00 | -100.0% |
| Land Improvements | | 6170 | 2,172,377.00 | 4.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,798,116.00 | 12,945,901.00 | 9.7% |
| 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 | | | 14,345,076.00 | 12,945,906.00 | -9.8% |
| **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 | | | 16,074,558.00 | 13,445,940.00 | -16.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,839,250.00 | 2,200,000.00 | -22.5% |
| 5) TOTAL, REVENUES | | | 2,839,250.00 | 2,200,000.00 | -22.5% |
| **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 | | 1,348,873.00 | 320,033.00 | -76.3% |
| 8) Plant Services | 8000-8999 | | 14,725,685.00 | 13,125,907.00 | -10.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 16,074,558.00 | 13,445,940.00 | -16.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (13,235,308.00) | (11,245,940.00) | -15.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (13,235,308.00) | (11,245,940.00) | -15.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,869,374.46 | 11,634,066.46 | -53.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,869,374.46 | 11,634,066.46 | -53.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,869,374.46 | 11,634,066.46 | -53.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,634,066.46 | 388,126.46 | -96.7% |
| 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 | 11,634,066.46 | 388,126.46 | -96.7% |
| 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 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 11,634,066.46 | 388,126.46 |
| Total, Restricted Balance | | 11,634,066.46 | 388,126.46 |

| 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 | 200,000.00 | 200,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 10,101.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,633,291.00 | 1,200,003.00 | -67.0% |
| 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 | | | 3,643,392.00 | 1,200,003.00 | -67.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (3,443,392.00) | (1,000,003.00) | -71.0% |
| **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)** | | | (3,443,392.00) | (1,000,003.00) | -71.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,443,394.51 | 1,000,002.51 | -77.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,443,394.51 | 1,000,002.51 | -77.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,443,394.51 | 1,000,002.51 | -77.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,000,002.51 | (.49) | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,000,002.51 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (.49) | New |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,077,457.23 | | |
| 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 | | | 5,077,457.23 | | |
| **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 | 49,841.66 | | |
| 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 | | | 49,841.66 | | |
| **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) | | | 5,027,615.57 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200,000.00 | 200,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200,000.00 | 200,000.00 | 0.0% |
| TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 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 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 10,101.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,101.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 353,715.00 | 2.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,279,576.00 | 1,200,001.00 | -63.4% |
| 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 | | | 3,633,291.00 | 1,200,003.00 | -67.0% |
| **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 | | | 3,643,392.00 | 1,200,003.00 | -67.1% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200,000.00 | 200,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 200,000.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 3,643,392.00 | 1,200,003.00 | -67.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,643,392.00 | 1,200,003.00 | -67.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (3,443,392.00) | (1,000,003.00) | -71.0% |
| **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)** | | | (3,443,392.00) | (1,000,003.00) | -71.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,443,394.51 | 1,000,002.51 | -77.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,443,394.51 | 1,000,002.51 | -77.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,443,394.51 | 1,000,002.51 | -77.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,000,002.51 | (.49) | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,000,002.51 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (.49) | New |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 1,000,002.51 | 0.00 |
| Total, Restricted Balance | | 1,000,002.51 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,899,407.00 | 926,638.00 | -51.2% |
| 5) TOTAL, REVENUES | | | 1,899,407.00 | 926,638.00 | -51.2% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 230,597.00 | 15,000.00 | -93.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 417,256.00 | 221,166.00 | -47.0% |
| 6) Capital Outlay | | 6000-6999 | 60,613,358.00 | 47,631,227.00 | -21.4% |
| 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 | | | 61,261,211.00 | 47,867,393.00 | -21.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (59,361,804.00) | (46,940,755.00) | -20.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 20,103,000.00 | 4,000,000.00 | -80.1% |
| b) Transfers Out | | 7600-7629 | 70,500.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 245,713.00 | 0.00 | -100.0% |
| 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 | | | 20,278,213.00 | 4,000,000.00 | -80.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (39,083,591.00) | (42,940,755.00) | 9.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 93,598,847.41 | 54,515,256.41 | -41.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 93,598,847.41 | 54,515,256.41 | -41.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 93,598,847.41 | 54,515,256.41 | -41.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 54,515,256.41 | 11,574,501.41 | -78.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 51,540,668.36 | 5,500,001.36 | -89.3% |
| 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 | 2,974,588.05 | 6,074,500.05 | 104.2% |
| Future Projects | 0000 | 9780 | *2,974,588.05* | | |
| Future Projects | 0000 | 9780 | | *6,074,500.05* | |
| 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 | 63,746,241.33 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 21,545.79 | | |
| 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 | | | 63,767,787.12 | | |
| **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 | 587,670.82 | | |
| 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 | | | 587,670.82 | | |
| **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) | | | 63,180,116.30 | | |
| **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 | 123,638.00 | 126,638.00 | 2.4% |
| Interest | | 8660 | 1,500,000.00 | 750,000.00 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 275,769.00 | 50,000.00 | -81.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,899,407.00 | 926,638.00 | -51.2% |
| TOTAL, REVENUES | | | 1,899,407.00 | 926,638.00 | -51.2% |
| **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% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 67,566.00 | 15,000.00 | -77.8% |
| Noncapitalized Equipment | | 4400 | 163,031.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 230,597.00 | 15,000.00 | -93.5% |
| **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 | 34,187.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 382,931.00 | 221,166.00 | -42.2% |
| Communications | | 5900 | 138.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 417,256.00 | 221,166.00 | -47.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 7,000.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 15,701,954.00 | 750,002.00 | -95.2% |
| Buildings and Improvements of Buildings | | 6200 | 44,904,404.00 | 46,881,225.00 | 4.4% |
| 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 | | | 60,613,358.00 | 47,631,227.00 | -21.4% |
| **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 | | | 61,261,211.00 | 47,867,393.00 | -21.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 20,103,000.00 | 4,000,000.00 | -80.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 20,103,000.00 | 4,000,000.00 | -80.1% |
| **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 | 70,500.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 70,500.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 245,713.00 | 0.00 | -100.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 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 | | | 245,713.00 | 0.00 | -100.0% |
| **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) | | | 20,278,213.00 | 4,000,000.00 | -80.3% |

| 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 | 1,899,407.00 | 926,638.00 | -51.2% |
| 5) TOTAL, REVENUES | | | 1,899,407.00 | 926,638.00 | -51.2% |
| **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 | | 61,261,211.00 | 47,867,393.00 | -21.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 61,261,211.00 | 47,867,393.00 | -21.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (59,361,804.00) | (46,940,755.00) | -20.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 20,103,000.00 | 4,000,000.00 | -80.1% |
| b) Transfers Out | | 7600-7629 | 70,500.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 245,713.00 | 0.00 | -100.0% |
| 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 | | | 20,278,213.00 | 4,000,000.00 | -80.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (39,083,591.00) | (42,940,755.00) | 9.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 93,598,847.41 | 54,515,256.41 | -41.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 93,598,847.41 | 54,515,256.41 | -41.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 93,598,847.41 | 54,515,256.41 | -41.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 54,515,256.41 | 11,574,501.41 | -78.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 51,540,668.36 | 5,500,001.36 | -89.3% |
| 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 | 2,974,588.05 | 6,074,500.05 | 104.2% |
| Future Projects | 0000 | 9780 | *2,974,588.05* | | |
| Future Projects | 0000 | 9780 | | *6,074,500.05* | |
| 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 | 51,540,668.36 | 5,500,001.36 |
| Total, Restricted Balance | | 51,540,668.36 | 5,500,001.36 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 140,743,006.00 | 159,709,840.00 | 122,111,111.00 | 118,016,069.00 | 116,207,667.00 | 108,336,706.00 | 118,996,997.00 | 145,337,974.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 13,811,414.00 | 13,811,414.00 | 42,093,313.00 | 24,860,544.00 | 24,860,544.00 | 42,093,313.00 | 24,860,544.00 | 24,860,544.00 |
| Property Taxes | 8020-8079 | | | 15,581.00 | 24.00 | 6,319.00 | 302,319.00 | | 37,154,386.00 | |
| Miscellaneous Funds | 8080-8099 | | | (1,191,117.00) | (654,855.00) | (821,417.00) | (818,243.00) | (721,417.00) | (721,417.00) | (721,417.00) |
| Federal Revenue | 8100-8299 | | | 2,896,668.00 | (2,673,455.00) | 5,096,250.00 | 226,459.00 | 7,566,332.00 | 2,352.00 | 313,019.00 |
| Other State Revenue | 8300-8599 | | 10,641,995.00 | 3,202,227.00 | (7,355,342.00) | 13,771,577.00 | 9,883,538.00 | 10,780,096.00 | 12,659,905.00 | 13,722,079.00 |
| Other Local Revenue | 8600-8799 | | 168,204.00 | (1,858,188.00) | 1,618,850.00 | 2,366,189.00 | 254,056.00 | 633,791.00 | 962,963.00 | 915,207.00 |
| Interfund Transfers In | 8900-8929 | | | 57,085.00 | | 242,915.00 | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 24,621,613.00 | 16,933,670.00 | 33,028,535.00 | 45,522,377.00 | 34,708,673.00 | 60,352,115.00 | 74,918,733.00 | 39,089,432.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,883,440.00 | 18,735,748.00 | 17,539,302.00 | 17,568,854.00 | 18,151,984.00 | 18,879,699.00 | 17,637,125.00 | 17,878,240.00 |
| Classified Salaries | 2000-2999 | | 3,841,235.00 | 7,370,276.00 | 6,880,007.00 | 7,046,524.00 | 7,201,593.00 | 7,290,557.00 | 6,919,333.00 | 6,975,193.00 |
| Employee Benefits | 3000-3999 | | 3,682,191.00 | 10,957,444.00 | 10,718,050.00 | 11,237,296.00 | 10,956,007.00 | 11,307,403.00 | 10,710,765.00 | 10,921,948.00 |
| Books and Supplies | 4000-4999 | | 920,580.00 | 3,595,350.00 | 2,655,136.00 | 6,863,621.00 | 2,276,193.00 | 2,000,413.00 | 3,051,050.00 | 1,140,134.00 |
| Services | 5000-5999 | | 2,763,912.00 | 5,138,667.00 | 7,072,476.00 | 8,573,641.00 | 5,873,148.00 | 8,953,372.00 | 8,397,671.00 | 9,739,996.00 |
| Capital Outlay | 6000-6999 | | 2,375,929.00 | 2,093,821.00 | 1,921,828.00 | 29,438.00 | 51,127.00 | 1,226,196.00 | 1,975,991.00 | 588,166.00 |
| Other Outgo | 7000-7499 | | 187,492.00 | 641,093.00 | (663,222.00) | 11,405.00 | 69,582.00 | 34,184.00 | (114,179.00) | (380,147.00) |
| 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 | | | 15,654,779.00 | 48,532,399.00 | 46,123,577.00 | 51,330,779.00 | 44,579,634.00 | 49,691,824.00 | 48,577,756.00 | 46,863,530.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 20,000,000.00 | 4,000,000.00 | 20,000,000.00 | 4,000,000.00 | 2,000,000.00 | | | |
| 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 | 20,000,000.00 | 4,000,000.00 | 20,000,000.00 | 4,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 10,000,000.00 | 10,000,000.00 | 5,000,000.00 | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | 6,000,000.00 | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 10,000,000.00 | 10,000,000.00 | 11,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 10,000,000.00 | (6,000,000.00) | 9,000,000.00 | 4,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 18,966,834.00 | (37,598,729.00) | (4,095,042.00) | (1,808,402.00) | (7,870,961.00) | 10,660,291.00 | 26,340,977.00 | (7,774,098.00) |
| F. ENDING CASH (A + E) | | | 159,709,840.00 | 122,111,111.00 | 118,016,069.00 | 116,207,667.00 | 108,336,706.00 | 118,996,997.00 | 145,337,974.00 | 137,563,876.00 |
| 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 | | 137,563,876.00 | 148,396,357.00 | 132,354,781.00 | 132,916,118.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 42,093,313.00 | 24,860,544.00 | 24,860,544.00 | 42,093,314.00 | 0.00 | | 345,159,345.00 | 345,159,345.00 |
| Property Taxes | 8020-8079 | 3,471,096.00 | | 25,260,930.00 | 6,889,345.00 | | | 73,100,000.00 | 73,100,000.00 |
| Miscellaneous Funds | 8080-8099 | (1,003,467.00) | (501,733.00) | (887,483.00) | (1,642,655.00) | | | (9,685,221.00) | (9,685,221.00) |
| Federal Revenue | 8100-8299 | 4,631,141.00 | 874,040.00 | 1,498,813.00 | 3,161,806.00 | 5,000,000.00 | 2,000,000.00 | 30,593,425.00 | 30,593,425.00 |
| Other State Revenue | 8300-8599 | 10,759,879.00 | 7,647,444.00 | 23,956,096.00 | 4,599,497.00 | 3,000,000.00 | 1,000,000.00 | 118,268,991.00 | 118,268,991.00 |
| Other Local Revenue | 8600-8799 | 166,065.00 | 1,546,466.00 | (2,859,600.00) | 3,375,509.00 | 2,000,000.00 | | 9,289,512.00 | 9,289,512.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | 300,000.00 | 300,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 60,118,027.00 | 34,426,761.00 | 71,829,300.00 | 58,476,816.00 | 10,000,000.00 | 3,000,000.00 | 567,026,052.00 | 567,026,052.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 17,946,408.00 | 18,985,716.00 | 20,360,538.00 | 16,933,655.00 | 2,000,000.00 | 800,000.00 | 205,300,709.00 | 205,300,709.00 |
| Classified Salaries | 2000-2999 | 7,103,733.00 | 7,418,716.00 | 7,699,736.00 | 7,157,498.00 | 800,000.00 | 600,000.00 | 84,304,401.00 | 84,304,401.00 |
| Employee Benefits | 3000-3999 | 9,752,976.00 | 10,966,326.00 | 30,370,452.00 | 11,980,298.00 | 1,000,000.00 | 700,000.00 | 145,261,156.00 | 145,261,156.00 |
| Books and Supplies | 4000-4999 | 1,916,404.00 | 1,791,530.00 | 1,714,543.00 | 4,016,603.00 | 2,700,000.00 | | 34,641,557.00 | 34,641,557.00 |
| Services | 5000-5999 | 12,457,758.00 | 8,908,964.00 | 9,023,360.00 | 7,068,777.00 | 4,450,000.00 | | 98,421,742.00 | 98,421,742.00 |
| Capital Outlay | 6000-6999 | 10,670.00 | 609,704.00 | 1,107,572.00 | 2,836,412.00 | 500,000.00 | | 15,326,854.00 | 15,326,854.00 |
| Other Outgo | 7000-7499 | 97,597.00 | 12,381.00 | 991,762.00 | 811,618.00 | | | 1,699,566.00 | 1,699,566.00 |
| Interfund Transfers Out | 7600-7629 | | 1,775,000.00 | | 4,000,000.00 | | | 5,775,000.00 | 5,775,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | 49,285,546.00 | 50,468,337.00 | 71,267,963.00 | 54,804,861.00 | 11,450,000.00 | 2,100,000.00 | 590,730,985.00 | 590,730,985.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | (10,000,000.00) | | 40,000,000.00 | |
| 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 | (10,000,000.00) | 0.00 | 40,000,000.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | 11,450,000.00 | | 36,450,000.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 6,000,000.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 11,450,000.00 | 0.00 | 42,450,000.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (21,450,000.00) | 0.00 | (2,450,000.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 10,832,481.00 | (16,041,576.00) | 561,337.00 | 3,671,955.00 | (22,900,000.00) | 900,000.00 | (26,154,933.00) | (23,704,933.00) |
| F. ENDING CASH (A + E) | | 148,396,357.00 | 132,354,781.00 | 132,916,118.00 | 136,588,073.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 114,588,073.00 | |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 20,058.00 | 20,058.00 | 20,499.00 | 21,179.00 | 21,179.00 | 21,179.00 |
| **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)** | 20,058.00 | 20,058.00 | 20,499.00 | 21,179.00 | 21,179.00 | 21,179.00 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 57.00 | 57.00 | 57.00 | 57.00 | 57.00 | 57.00 |
| b. Special Education-Special Day Class | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 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)** | 64.00 | 64.00 | 64.00 | 64.00 | 64.00 | 64.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 20,122.00 | 20,122.00 | 20,563.00 | 21,243.00 | 21,243.00 | 21,243.00 |
| **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**<br>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.<br>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** | 2,210.00 | 2,210.00 | 2,210.00 | 2,237.00 | 2,237.00 | 2,237.00 |
| **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)** | 2,210.00 | 2,210.00 | 2,210.00 | 2,237.00 | 2,237.00 | 2,237.00 |
| **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)** | 2,210.00 | 2,210.00 | 2,210.00 | 2,237.00 | 2,237.00 | 2,237.00 |

# 2026-27
## Adopted Budget
## MULTIYEAR PROJECTION ASSUMPTIONS
## For 2027-28 and 2028-29

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## General Fund – Unrestricted

### *REVENUE ASSUMPTIONS*

*Local Control Funding Formula (LCFF)* for the 2027-28 projection year is an increase of $12.6 million.

- $9.9 million increase for base funding
- $2.7 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.30% COLA increase
- Increase in the "funded" and actual ADA (Average Daily Attendance) is 47 ADA
  - 21,290 ADA (21,226 + 64 SCOE)
- Increase in Charter ADA is 0; total of 2,237
- Enrollment projection = 25,564 (23,135 + 78 SCOE + 2,351 charters)
- Attendance yield for LCFF = 92.1% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2028-29 LCFF projection is an increase of $13.1 million and includes a 3.09% COLA increase and no ADA increase. LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

*Federal Revenues* remain unchanged in the projection years.

*Other State Revenues* remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

*Other Local Revenues* decrease in the projection years for interest income. The three largest revenue sources are interest income of $4.5 million, MOUs with independent charters of $2.2 million for administrative and other support services from Twin Rivers, and miscellaneous revenues of $1.5 million.

*Transfers In* remain the same as the prior year.

*Contributions* from unrestricted to restricted increase $9.3 million in 2027-28 to account for the increases for special education and RRMA salary step/column increases and net reduction to Special Education revenue of $8.4 million. 2028-29 remains about the same when the revenue increase is netted again the expenditure increases for special education and RRMA salary step/column.

## ***EXPENDITURE ASSUMPTIONS***

*Certificated Salaries* increase by 1.45% for step/column in both projection years. There are no salary schedule increases in 2027-28 or 2028-29. The current cost of 1% for certificated unrestricted and contribution programs is $2.1 million. The 2026-27 Other Adjustments increase of $212 thousand is for 2 additional teachers. The 2028-29 Other Adjustments increase of $2.4 million are positions previously funded by one-time block grant funds.

*Classified Salaries* increase by 1.85% for step in both projection years. There are no salary schedule increases in 2027-28 or 2028-29. The current cost of 1% for classified unrestricted and contribution programs is $1.0 million.

Except for changes to CalPERS and the health contribution, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.40% in 2027-28 and decrease 0.90% in 2028-29, $178,000 and $(388,000) respectively. The health contribution is increased 8% ongoing in each of the projection years; $2.9 million in 2027-28 and then an additional $3.1 million in 2028-29.

*Books and Supplies* include an ongoing 3% increase for inflation in 2027-28 and again in 2028-29. 2027-28 is reduced by $2 million in instructional material text book adoptions.

*Services and Other Operating* include an ongoing 3% increase for inflation in 2027-28 and again in 2028-29. Additionally in 2028-29, there is an increase of $1.8 million to cover the cost of service agreements that were in the one-time block grant funds.

*Capital Outlay* is reduced in 2027-28 to remove one-time facility projects.

*Other Outgo* remains unchanged in the projection years.

*Direct Support/Indirect Costs* are a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

*Transfers Out* for facility projects decrease $4 million in 2027-28 and ongoing as they were temporary transfers while we had one-time savings from the use of block grant funds.

*Other Adjustments* represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

## ***ENDING FUND BALANCE***

The district does not have a deficit in either of the projection years. The district has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($49 million) or 10% of the general fund expenditures and other financing sources. There are no salary schedule increases in either of the projection years. The current cost of a 1% salary increase for unrestricted and contribution programs is $3.1 million.

The ending fund balances are categorized by the GASB 54 requirements.

**2027-28:**
Nonspendable - $2,440,738
Restricted - $26,065,375
Committed - $0
Assigned - $837,700
Economic Uncertainties - $64,751,927
Unassigned - $0

**2028-29:**
Nonspendable - $2,440,738
Restricted - $23,957,442
Committed - $0
Assigned - $837,700
Economic Uncertainties - $67,073,403
Unassigned - $0

## General Fund – Restricted

### ***REVENUE ASSUMPTIONS***

*Local Control Funding Formula (LCFF)* is the property taxes for the SELPA and are unchanged in the projection years.

*Federal Revenues* remain unchanged in the projection years.

*Other State Revenues* reflect a reduction of $4.4 million 2027-28. The reduction is made up of $8.4 million less for Special Education and $4 million increase for Equity Multiplier funds. The largest funding source is $40.0 million for SELPA, then $32.6 million for ELOP, $18.0 million for the STRS on-behalf pension contribution, $5.7 million ASES, $5.4 million Home-to-School transportation and the sixth largest is $3.3 million Art & Music in Schools. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

*Other Local Revenues* remain unchanged in the projection years.

*Contributions* from unrestricted to restricted increase $9.3 million in 2027-28 to account for the increases for special education and RRMA salary step/column increases and net reduction to Special Education revenue of $8.4 million. 2028-29 remains about the same when the revenue increase is netted again the expenditure increases for special education and RRMA salary step/column.

### ***EXPENDITURE ASSUMPTIONS***

*Certificated Salaries* increase by 1.45% for step/column in both projection years. There is no salary schedule increase in 2027-28. The Other Adjustments column decrease in 2028-29 is to move positions to unrestricted funds that were temporarily paid by one-time block grant funds.

*Classified Salaries* increase by 1.85% for step in both projection years. There are no salary schedule increases in 2027-28 or 2028-29.

Except for changes to CalPERS and health contribution, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. The health contribution is increased 8% ongoing in 2027-28 and an additional 8% in 2028-29.

*Books and Supplies* decrease $4.5 million in 2027-28 for one-time prior year carryovers. The 2028-29 reduction of $6.5 million is in the lottery to remove prior year one-time text book adoption costs.

*Services and Other Operating* decrease $5.6 million in 2027-28 to remove one-time items related to one-time funds and to support salary step and health benefit increases. In 2028-29 an additional $800 thousand reduction is recorded for the same reasons.

*Capital Outlay* decrease in 2026-27 by $1.1 million for the elimination of one-time carryover funds related to Art & Music in Schools. In 2027-28 the reduction is for the one-time Golden State Pathways funds.

*Other Outgo* remains unchanged in the projection years.

*Direct Support/Indirect Costs* decrease slightly in each of the projection years as less indirect cost is available to go to unrestricted funds.

## ***ENDING FUND BALANCE***

The multiyear projections reflect an ending fund balance of $26.1 million in 2027-28 and $24.0 million in 2027-28 for various categorical programs to be spent in the future.

| 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 | 406,774,124.00 | 3.10% | 419,402,965.00 | 3.11% | 432,452,728.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 11,026,947.00 | 0.00% | 11,026,947.00 | 0.00% | 11,026,947.00 |
| 4. Other Local Revenues | 8600-8799 | 9,039,512.00 | -5.53% | 8,539,512.00 | -11.71% | 7,539,512.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (63,624,362.00) | 14.51% | (72,854,362.00) | -0.21% | (72,704,362.00) |
| 6. Total (Sum lines A1 thru A5c) | | 363,516,221.00 | 0.80% | 366,415,062.00 | 3.33% | 378,614,825.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 152,755,033.00 | | 154,948,803.00 |
| b. Step & Column Adjustment | | | | 1,981,770.00 | | 2,012,483.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 212,000.00 | | 2,435,886.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 152,755,033.00 | 1.44% | 154,948,803.00 | 2.87% | 159,397,172.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 57,656,193.00 | | 58,700,632.00 |
| b. Step & Column Adjustment | | | | 1,044,439.00 | | 1,063,761.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 57,656,193.00 | 1.81% | 58,700,632.00 | 1.81% | 59,764,393.00 |
| 3. Employee Benefits | 3000-3999 | 93,749,217.00 | 4.25% | 97,731,914.00 | 4.17% | 101,811,730.00 |
| 4. Books and Supplies | 4000-4999 | 16,800,351.00 | -9.52% | 15,200,351.00 | 3.29% | 15,700,351.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 32,524,269.00 | 2.77% | 33,424,269.00 | 8.12% | 36,136,977.00 |
| 6. Capital Outlay | 6000-6999 | 14,439,783.00 | -51.94% | 6,939,783.00 | 0.00% | 6,939,783.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,098,151.00 | 0.00% | 1,098,151.00 | 0.00% | 1,098,151.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (12,295,232.00) | 0.00% | (12,295,232.00) | -4.16% | (11,784,232.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,775,000.00 | -69.26% | 1,775,000.00 | 0.00% | 1,775,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 2,164,450.00 | | 5,454,024.00 |
| 11. Total (Sum lines B1 thru B10) | | 362,502,765.00 | -0.78% | 359,688,121.00 | 4.62% | 376,293,349.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 1,013,456.00 | | 6,726,941.00 | | 2,321,476.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 60,289,968.10 | | 61,303,424.10 | | 68,030,365.10 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 61,303,424.10 | | 68,030,365.10 | | 70,351,841.10 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 2,440,737.62 | | 2,440,738.00 | | 2,440,738.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 837,700.00 | | 837,700.00 | | 837,700.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 58,024,986.48 | | 64,751,927.10 | | 67,073,403.10 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 61,303,424.10 | | 68,030,365.10 | | 70,351,841.10 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 58,024,986.48 | | 64,751,927.10 | | 67,073,403.10 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (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 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 58,024,986.48 | | 64,751,927.10 | | 67,073,403.10 |

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.

Please see assumptions 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 | 1,800,000.00 | 0.00% | 1,800,000.00 | 0.00% | 1,800,000.00 |
| 2. Federal Revenues | 8100-8299 | 30,593,425.00 | 0.00% | 30,593,425.00 | 0.00% | 30,593,425.00 |
| 3. Other State Revenues | 8300-8599 | 107,242,044.00 | -4.14% | 102,807,365.00 | 0.96% | 103,799,365.00 |
| 4. Other Local Revenues | 8600-8799 | 250,000.00 | 0.00% | 250,000.00 | 0.00% | 250,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 63,624,362.00 | 14.51% | 72,854,362.00 | -0.21% | 72,704,362.00 |
| 6. Total (Sum lines A1 thru A5c) | | 203,509,831.00 | 2.36% | 208,305,152.00 | 0.40% | 209,147,152.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 52,545,676.00 | | 53,169,315.00 |
| b. Step & Column Adjustment | | | | 623,639.00 | | 632,370.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (2,435,886.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 52,545,676.00 | 1.19% | 53,169,315.00 | -3.39% | 51,365,799.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 26,648,208.00 | | 27,085,699.00 |
| b. Step & Column Adjustment | | | | 437,491.00 | | 445,585.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 26,648,208.00 | 1.64% | 27,085,699.00 | 1.65% | 27,531,284.00 |
| 3. Employee Benefits | 3000-3999 | 51,511,939.00 | 1.72% | 52,397,455.00 | 0.75% | 52,791,292.00 |
| 4. Books and Supplies | 4000-4999 | 17,841,206.00 | -25.17% | 13,350,005.00 | -49.10% | 6,795,105.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 65,897,473.00 | -8.54% | 60,268,726.00 | -1.28% | 59,498,887.00 |
| 6. Capital Outlay | 6000-6999 | 887,071.00 | 0.00% | 887,071.00 | 0.00% | 887,071.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,400,578.00 | 0.00% | 2,400,578.00 | 0.00% | 2,400,578.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 10,496,069.00 | 0.00% | 10,496,069.00 | -4.87% | 9,985,069.00 |
| 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) | | 228,228,220.00 | -3.58% | 220,054,918.00 | -4.00% | 211,255,085.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (24,718,389.00) | | (11,749,766.00) | | (2,107,933.00) |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 62,533,529.46 | | 37,815,140.46 | | 26,065,374.46 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 37,815,140.46 | | 26,065,374.46 | | 23,957,441.46 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 37,815,141.70 | | 26,065,374.46 | | 23,957,441.46 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (1.24) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 37,815,140.46 | | 26,065,374.46 | | 23,957,441.46 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

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

Please see assumptions 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 | 408,574,124.00 | 3.09% | 421,202,965.00 | 3.10% | 434,252,728.00 |
| 2. Federal Revenues | 8100-8299 | 30,593,425.00 | 0.00% | 30,593,425.00 | 0.00% | 30,593,425.00 |
| 3. Other State Revenues | 8300-8599 | 118,268,991.00 | -3.75% | 113,834,312.00 | 0.87% | 114,826,312.00 |
| 4. Other Local Revenues | 8600-8799 | 9,289,512.00 | -5.38% | 8,789,512.00 | -11.38% | 7,789,512.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| 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) | | 567,026,052.00 | 1.36% | 574,720,214.00 | 2.27% | 587,761,977.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 205,300,709.00 | | 208,118,118.00 |
| b. Step & Column Adjustment | | | | 2,605,409.00 | | 2,644,853.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 212,000.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 205,300,709.00 | 1.37% | 208,118,118.00 | 1.27% | 210,762,971.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 84,304,401.00 | | 85,786,331.00 |
| b. Step & Column Adjustment | | | | 1,481,930.00 | | 1,509,346.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 84,304,401.00 | 1.76% | 85,786,331.00 | 1.76% | 87,295,677.00 |
| 3. Employee Benefits | 3000-3999 | 145,261,156.00 | 3.35% | 150,129,369.00 | 2.98% | 154,603,022.00 |
| 4. Books and Supplies | 4000-4999 | 34,641,557.00 | -17.58% | 28,550,356.00 | -21.21% | 22,495,456.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 98,421,742.00 | -4.80% | 93,692,995.00 | 2.07% | 95,635,864.00 |
| 6. Capital Outlay | 6000-6999 | 15,326,854.00 | -48.93% | 7,826,854.00 | 0.00% | 7,826,854.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,498,729.00 | 0.00% | 3,498,729.00 | 0.00% | 3,498,729.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,799,163.00) | 0.00% | (1,799,163.00) | 0.00% | (1,799,163.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,775,000.00 | -69.26% | 1,775,000.00 | 0.00% | 1,775,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 2,164,450.00 | | 5,454,024.00 |
| 11. Total (Sum lines B1 thru B10) | | 590,730,985.00 | -1.86% | 579,743,039.00 | 1.35% | 587,548,434.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (23,704,933.00) | | (5,022,825.00) | | 213,543.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 122,823,497.56 | | 99,118,564.56 | | 94,095,739.56 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 99,118,564.56 | | 94,095,739.56 | | 94,309,282.56 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 2,440,737.62 | | 2,440,738.00 | | 2,440,738.00 |
| b. Restricted | 9740 | 37,815,141.70 | | 26,065,374.46 | | 23,957,441.46 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 837,700.00 | | 837,700.00 | | 837,700.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 58,024,986.48 | | 64,751,927.10 | | 67,073,403.10 |
| 2. Unassigned/Unappropriated | 9790 | (1.24) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 99,118,564.56 | | 94,095,739.56 | | 94,309,282.56 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 58,024,986.48 | | 64,751,927.10 | | 67,073,403.10 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (1.24) | | 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) | | 58,024,985.24 | | 64,751,927.10 | | 67,073,403.10 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.82% | | 11.17% | | 11.42% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 23,416.00 | | 23,463.00 | | 23,463.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 590,730,985.00 | | 579,743,039.00 | | 587,548,434.00 |
| 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) | | 590,730,985.00 | | 579,743,039.00 | | 587,548,434.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 17,721,929.55 | | 17,392,291.17 | | 17,626,453.02 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 17,721,929.55 | | 17,392,291.17 | | 17,626,453.02 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (267,119.00) | 0.00 | (2,036,696.00) | | | | |
| Other Sources/Uses Detail | | | | | 370,500.00 | 21,878,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 113,760.00 | 0.00 | 211,287.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 300,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 70,000.00 | 0.00 | 819,199.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 83,359.00 | 0.00 | 1,006,210.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,775,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 20,103,000.00 | 70,500.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 267,119.00 | (267,119.00) | 2,036,696.00 | (2,036,696.00) | 22,248,500.00 | 22,248,500.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (221,937.00) | 0.00 | (1,799,163.00) | | | | |
| Other Sources/Uses Detail | | | | | 300,000.00 | 5,775,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 90,000.00 | 0.00 | 172,220.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 300,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 61,000.00 | 0.00 | 709,480.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 70,937.00 | 0.00 | 917,463.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,775,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 4,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | | |
| TOTALS | 221,937.00 | (221,937.00) | 1,799,163.00 | (1,799,163.00) | 6,075,000.00 | 6,075,000.00 | | |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

| | Percentage Level | District ADA |
|---|---|---|
| | 3.0% | 0 to 300 |
| | 2.0% | 301 to 1,000 |
| | 1.0% | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 23,416 | |
| **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 | 20,425 | 20,431 | | |
| Charter School | 2,051 | 2,123 | | |
| **Total ADA** | **22,476** | **22,553** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 20,446 | 20,668 | | |
| Charter School | 2,157 | 2,137 | | |
| **Total ADA** | **22,603** | **22,805** | **N/A** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 20,998 | 20,499 | | |
| Charter School | 2,159 | 2,210 | | |
| **Total ADA** | **23,157** | **22,709** | **1.9%** | **Not Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 21,179 | | | |
| Charter School | 2,237 | | | |
| **Total ADA** | **23,416** | | | |

**1B. Comparison of District ADA to the Standard**

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

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

| | |
|---|---|
| **Explanation:**<br>(required if NOT met) | 2025-26 actual P2 ADA less than original budget due to 12 day teacher strike and many students did not come to school. |

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:**<br>(required if NOT met) | |

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 23,416

**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.

| Fiscal Year | Enrollment Budget | Enrollment CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | | | | |
| District Regular | 22,039 | 22,101 | | |
| Charter School | 2,214 | 2,284 | | |
| **Total Enrollment** | **24,253** | **24,385** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 22,186 | 22,562 | | |
| Charter School | 2,310 | 2,287 | | |
| **Total Enrollment** | **24,496** | **24,849** | **N/A** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 22,857 | 22,785 | | |
| Charter School | 2,294 | 2,355 | | |
| **Total Enrollment** | **25,151** | **25,140** | **0.0%** | **Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 23,085 | | | |
| Charter School | 2,351 | | | |
| **Total Enrollment** | **25,436** | | | |

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**
(required if NOT met)

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

**Explanation:**
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2023-24) | | | |
| District Regular | 20,228 | 22,101 | |
| Charter School | 2,123 | 2,284 | |
| **Total ADA/Enrollment** | **22,351** | **24,385** | **91.7%** |
| Second Prior Year (2024-25) | | | |
| District Regular | 20,668 | 22,562 | |
| Charter School | 2,137 | 2,287 | |
| **Total ADA/Enrollment** | **22,805** | **24,849** | **91.8%** |
| First Prior Year (2025-26) | | | |
| District Regular | 20,058 | 22,785 | |
| Charter School | 2,210 | 2,355 | |
| **Total ADA/Enrollment** | **22,268** | **25,140** | **88.6%** |
| | | Historical Average Ratio: | 90.7% |

**District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** **91.2%**

### 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 | 21,179 | 23,085 | | |
| Charter School | 2,237 | 2,351 | | |
| **Total ADA/Enrollment** | **23,416** | **25,436** | **92.1%** | **Not Met** |
| 1st Subsequent Year (2027-28) | | | | |
| District Regular | 21,226 | 23,135 | | |
| Charter School | 2,237 | 2,351 | | |
| **Total ADA/Enrollment** | **23,463** | **25,486** | **92.1%** | **Not Met** |
| 2nd Subsequent Year (2028-29) | | | | |
| District Regular | 21,226 | 23,135 | | |
| Charter School | 2,237 | 2,351 | | |
| **Total ADA/Enrollment** | **23,463** | **25,486** | **92.1%** | **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)

2025-26 attendance % is lower than normal due to the 12 day teacher strike which is skewing the 3 year average comparison.

4. **CRITERION: LCFF Revenue**

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

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

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

## 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

## 4A1. Calculating the District's LCFF Revenue Standard

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

**Projected LCFF Revenue**

| | | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 22,773.00 | 23,480.00 | 23,527.00 | 23,527.00 |
| b. | Prior Year ADA (Funded) | | 22,773.00 | 23,480.00 | 23,527.00 |
| c. | Difference (Step 1a minus Step 1b) | | 707.00 | 47.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 3.10% | .20% | 0.00% |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 370,488,365.00 | 406,774,124.00 | 419,402,965.00 |
| b1. | COLA percentage | | 4.31% | 3.30% | 3.09% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 15,968,048.53 | 13,423,546.09 | 12,959,551.62 |
| 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) | | | 7.41% | 3.50% | 3.09% |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **6.41% to 8.41%** | **2.50% to 4.50%** | **2.09% to 4.09%** |

## 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) | 72,100,000.00 | 73,100,000.00 | | |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

## 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 392,107,269.00 | 418,259,345.00 | 430,888,186.00 | 443,937,949.00 |
| District's Projected Change in LCFF Revenue: | | 6.67% | 3.02% | 3.03% |
| **LCFF Revenue Standard** | | **6.41% to 8.41%** | **2.50% to 4.50%** | **2.09% to 4.09%** |
| **Status:** | | Met | Met | Met |

## 4C. Comparison of District LCFF Revenue to the Standard

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

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

| | |
|---|---|
| **Explanation:** (required if NOT met) | |

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2023-24) | 235,368,263.85 | 276,239,500.16 | 85.2% |
| Second Prior Year (2024-25) | 256,455,304.41 | 300,571,627.61 | 85.3% |
| First Prior Year (2025-26) | 273,110,219.00 | 322,996,728.00 | 84.6% |
| | | Historical Average Ratio: | 85.0% |

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **82.0% to 88.0%** | **82.0% to 88.0%** | **82.0% to 88.0%** |

**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) | 304,160,443.00 | 356,727,765.00 | 85.3% | Met |
| 1st Subsequent Year (2027-28) | 311,381,349.00 | 357,913,121.00 | 87.0% | Met |
| 2nd Subsequent Year (2028-29) | 320,973,295.00 | 374,518,349.00 | 85.7% | Met |

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

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

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

**Explanation:**
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 7.41% | 3.50% | 3.09% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-2.59% to 17.41%** | **-6.50% to 13.50%** | **-6.91% to 13.09%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 2.41% to 12.41% | -1.50% to 8.50% | -1.91% to 8.09% |

### 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) | 32,213,066.00 | | |
| Budget Year (2026-27) | 30,593,425.00 | (5.03%) | Yes |
| 1st Subsequent Year (2027-28) | 30,593,425.00 | 0.00% | No |
| 2nd Subsequent Year (2028-29) | 30,593,425.00 | 0.00% | No |

**Explanation:** (required if Yes)

Federal revenues decrease in 2026-27 due to one-time unearned revenue being removed.

| 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) | 124,169,988.00 | | |
| Budget Year (2026-27) | 118,268,991.00 | (4.75%) | Yes |
| 1st Subsequent Year (2027-28) | 113,834,312.00 | (3.75%) | Yes |
| 2nd Subsequent Year (2028-29) | 114,826,312.00 | .87% | No |

**Explanation:** (required if Yes)

State revenues decrease in 2026-27 due to the removal of one-time and carryover funds. 2027-28 reduction is Special Education revenue (was previously using 3 year declining enrollment ADA)

| 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) | 17,023,783.00 | | |
| Budget Year (2026-27) | 9,289,512.00 | (45.43%) | Yes |
| 1st Subsequent Year (2027-28) | 8,789,512.00 | (5.38%) | Yes |
| 2nd Subsequent Year (2028-29) | 7,789,512.00 | (11.38%) | Yes |

**Explanation:** (required if Yes)

Other local revenues decrease in 2026-27 for removal of one-time revenues (CalSHAPE and Medi-Cal Billing). The two years of reduction is interest income.

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

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 27,565,767.00 | | |
| Budget Year (2026-27) | 34,641,557.00 | 25.67% | Yes |
| 1st Subsequent Year (2027-28) | 28,550,356.00 | (17.58%) | Yes |
| 2nd Subsequent Year (2028-29) | 22,495,456.00 | (21.21%) | Yes |

**Explanation:**
(required if Yes)

2026-27 increase is $5.1 million in categoricals and $1.9 million increase in unrestricted for text book adoptions. The future years remove these one-time items.

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

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 125,886,931.00 | | |
| Budget Year (2026-27) | 98,421,742.00 | (21.82%) | Yes |
| 1st Subsequent Year (2027-28) | 93,692,995.00 | (4.80%) | Yes |
| 2nd Subsequent Year (2028-29) | 95,635,864.00 | 2.07% | No |

**Explanation:**
(required if Yes)

2026-27 and 2027-28 are reductions related to one-time categorical revenue and/or ending fund balance carryover funds.

**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) | 173,406,837.00 | | |
| Budget Year (2026-27) | 158,151,928.00 | (8.80%) | Not Met |
| 1st Subsequent Year (2027-28) | 153,217,249.00 | (3.12%) | Met |
| 2nd Subsequent Year (2028-29) | 153,209,249.00 | (.01%) | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2025-26) | 153,452,698.00 | | |
| Budget Year (2026-27) | 133,063,299.00 | (13.29%) | Not Met |
| 1st Subsequent Year (2027-28) | 122,243,351.00 | (8.13%) | Not Met |
| 2nd Subsequent Year (2028-29) | 118,131,320.00 | (3.36%) | Met |

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

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

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

| | |
|---|---|
| **Explanation:** Federal Revenue (linked from 6B if NOT met) | Federal revenues decrease in 2026-27 due to one-time unearned revenue being removed. |
| **Explanation:** Other State Revenue (linked from 6B if NOT met) | State revenues decrease in 2026-27 due to the removal of one-time and carryover funds. 2027-28 reduction is Special Education revenue (was previously using 3 year declining enrollment ADA) |
| **Explanation:** Other Local Revenue (linked from 6B if NOT met) | Other local revenues decrease in 2026-27 for removal of one-time revenues (CalSHAPE and Medi-Cal Billing). The two years of reduction is interest income. |

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

| | |
|---|---|
| **Explanation:** Books and Supplies (linked from 6B if NOT met) | 2026-27 increase is $5.1 million in categoricals and $1.9 million increase in unrestricted for text book adoptions. The future years remove these one-time items. |
| **Explanation:** **Services and Other Exps** (linked from 6B if NOT met) | 2026-27 and 2027-28 are reductions related to one-time categorical revenue and/or ending fund balance carryover funds. |

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **No**

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] 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) | 572,727,037.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 572,727,037.00 | 17,181,811.11 | 17,000,000.00 | Not Met |

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

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

| | |
|---|---|
| | 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)]) |
| x | Other (explanation must be provided) |

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

The RRMA budget is base on anticipated actual expenditures which will be less than the Adopted Budget expenditures (there will be unspent program carryover funds).

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2023-24) | Second Prior Year (2024-25) | First Prior Year (2025-26) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 54,470,017.73 | 47,902,740.49 | 57,004,020.60 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 0.00 | 0.00 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | (1.24) |
| | e. Available Reserves (Lines 1a through 1d) | 54,470,017.73 | 47,902,740.49 | 57,004,019.36 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 559,863,424.50 | 582,904,728.90 | 593,574,572.00 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 559,863,424.50 | 582,904,728.90 | 593,574,572.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 9.7% | 8.2% | 9.6% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **3.2%** | **2.7%** | **3.2%** |

[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) | 4,665,175.50 | 337,023,441.61 | N/A | Met |
| Second Prior Year (2024-25) | (6,506,314.43) | 347,969,920.00 | 1.9% | Met |
| First Prior Year (2025-26) | (12,804,605.00) | 344,874,728.00 | 3.7% | Not Met |
| Budget Year (2026-27) (Information only) | 1,013,456.00 | 362,502,765.00 | | |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**
(required if NOT met)

2025-26 unrestricted deficit spending is one-time due to less ADA than anticipated and facility projects.

9. **CRITERION: Fund and Cash Balances**

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 23,480

**District's Fund Balance Standard Percentage Level: 1.0%**

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | 70,576,244.93 | 74,935,712.03 | N/A | Met |
| Second Prior Year (2024-25) | 80,929,932.03 | 79,600,887.53 | 1.6% | Not Met |
| First Prior Year (2025-26) | 71,214,041.53 | 73,094,573.10 | N/A | Met |
| Budget Year (2026-27) (Information only) | 60,289,968.10 | | | |

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

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

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

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

**Explanation:**
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2026-27) | 136,588,073.00 | 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.) | 23,416 | 23,463 | 23,463 |
| **District's Reserve Standard Percentage Level:** | 3% | 3% | 3% |

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

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

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

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

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 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) | 590,730,985.00 | 579,743,039.00 | 587,548,434.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 590,730,985.00 | 579,743,039.00 | 587,548,434.00 |

| | | | | |
|---|---|---|---|---|
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 17,721,929.55 | 17,392,291.17 | 17,626,453.02 |
| 6. | Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard (Greater of Line B5 or Line B6)** | **17,721,929.55** | **17,392,291.17** | **17,626,453.02** |

**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) | 58,024,986.48 | 64,751,927.10 | 67,073,403.10 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (1.24) | 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 | | |
| 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) | 58,024,985.24 | 64,751,927.10 | 67,073,403.10 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.82% | 11.17% | 11.42% |
| | **District's Reserve Standard (Section 10B, Line 7):** | **17,721,929.55** | **17,392,291.17** | **17,626,453.02** |
| | Status: | Met | Met | Met |

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

**S1. Contingent Liabilities**

| | | |
|---|---|---|
| 1a. | Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | No |
| 1b. | If Yes, identify the liabilities and how they may impact the budget: | |

**S2. Use of One-time Revenues for Ongoing Expenditures**

| | | |
|---|---|---|
| 1a. | Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? | No |
| 1b. | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years: | |

**S3. Use of Ongoing Revenues for One-time Expenditures**

| | | |
|---|---|---|
| 1a. | Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | No |
| 1b. | If Yes, identify the expenditures: | |

**S4. Contingent Revenues**

| | | |
|---|---|---|
| 1a. | Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | No |
| 1b. | If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced: | |

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| **1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2025-26) | (70,186,032.00) | | | |
| Budget Year (2026-27) | (63,624,362.00) | (6,561,670.00) | (9.3%) | Met |
| 1st Subsequent Year (2027-28) | (72,854,362.00) | 9,230,000.00 | 14.5% | Not Met |
| 2nd Subsequent Year (2028-29) | (72,704,362.00) | (150,000.00) | (.2%) | Met |
| **1b. Transfers In, General Fund *** | | | | |
| First Prior Year (2025-26) | 370,500.00 | | | |
| Budget Year (2026-27) | 300,000.00 | (70,500.00) | (19.0%) | Not Met |
| 1st Subsequent Year (2027-28) | 300,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2028-29) | 300,000.00 | 0.00 | 0.0% | Met |
| **1c. Transfers Out, General Fund *** | | | | |
| First Prior Year (2025-26) | 21,878,000.00 | | | |
| Budget Year (2026-27) | 5,775,000.00 | (16,103,000.00) | (73.6%) | Not Met |
| 1st Subsequent Year (2027-28) | 1,775,000.00 | (4,000,000.00) | (69.3%) | Not Met |
| 2nd Subsequent Year (2028-29) | 1,775,000.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**

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

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

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

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

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

**Explanation:**
(required if NOT met)

2027-28 State Spec Ed revenue decrease causes the contribution to go up.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

2026-27 less one-time transfer from tower lease (FD 40) to General fund for facilities dept.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

2026-27 less one-time GF savings from using BG funds, thus less to go towards facility projects in FD 40

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

**Project Information:**
(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2026 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | FD 51 (BIRF) | FD 51 0B 7439 | 324,960,657 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | FD 01, 11, 12, 13 | | 2,540,550 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 327,501,207 |

| 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 | 32,173,934 | 25,248,397 | 25,832,828 | 24,938,453 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 32,173,934 | 25,248,397 | 25,832,828 | 24,938,453 |
| **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)

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

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

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

No

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

**Explanation:**
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

Retiree health benefits are from age 55-65 with 15 years of service for certificated bargaining unit members (TRUE) and 10 years of service for all management, confidential, police and CSEA bargaining unit members.

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

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

| | Self-Insurance Fund | Governmental Fund |
|---|---|---|
| | 0 | 7,638,771 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 45,885,922.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 45,885,922.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2024 |

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 | 2,363,528.00 | 2,363,528.00 | 2,363,528.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,341,436.00 | 1,341,436.00 | 1,341,436.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 1,341,436.00 | 1,341,436.00 | 1,341,436.00 |
| d. Number of retirees receiving OPEB benefits | 221.00 | 221.00 | 221.00 |

**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:

Property, liability and workers compensation are all with Schools Insurance Authority .

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 | 1,567.30 | 1,578.60 | 1,580.60 | 1,580.60 |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 14, 2026

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

If Yes, date of Superintendent and CBO certification: Apr 06, 2026

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

If Yes, date of budget revision board adoption: Jun 23, 2026

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

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

| | 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 | 29,814,913 | 31,883,450 | 34,117,471 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 8.0% | 8.0% | 8.0% |

**Certificated (Non-management) Prior Year Settlements**

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 2,095,840 | 2,385,409 | 2,424,853 |
| 3. Percent change in step & column over prior year | 0.0% | 0.0% | 0.0% |

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

**Certificated (Non-management) - Other**

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

Kasier HMO covered by TRUSD.

## 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 | 1,249.70 | 1,247.80 | 1,247.80 | 1,247.80 |

**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: Apr 14, 2026

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

If Yes, date of Superintendent and CBO certification: Apr 06, 2026

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 23, 2026

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

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

| | 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 |
| 2. Total cost of H&W benefits | 19,624,189 | 21,003,214 | 22,492,561 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 8.0% | 8.0% | 8.0% |

**Classified (Non-management) Prior Year Settlements**

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 1,239,657 | 1,321,930 | 1,349,346 |
| 3. Percent change in step & column over prior year | 0.0% | 0.0% | 0.0% |

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

**Classified (Non-management) - Other**

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

Kaiser HMO is paid for by the district.

## 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 | 195.20 | 193.20 | 193.20 | 193.20 |

**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<br>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 | 4,584,383 | | |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

| Management/Supervisor/Confidential<br>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<br>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 23, 2026 |

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**
(optional)

**End of School District Budget Criteria and Standards Review**