

# **SAN MATEO UNION HIGH SCHOOL DISTRICT**

## **2026 – 2027** **ADOPTED BUDGET**

June 25, 2026

### **ADMINISTRATION**

Randall Booker, Superintendent

Kirk Black, Ed.D., Deputy Superintendent, Human Resources & Student Services

Yancy Hawkins, CPA, Associate Superintendent Chief Business Officer

Julia Kempkey, Ed.D., Associate Superintendent of Curriculum and Instruction

### **BOARD OF TRUSTEES**

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Jennifer Jacobson, Vice-President

Greg Land, Clerk

Ligia Andrade Zuniga, Trustee

Robert H. Griffin, Trustee

# SAN MATEO UNION HIGH SCHOOL DISTRICT

## PROPOSED BUDGET NARRATIVE

### 2026-2027

The San Mateo Union High School District presents the 2026-2027 Budget as required pursuant to Education Code (EC) Sections 35035(g), 42130, and 42131. These code sections require the Governing Board of each school district to certify the district's ability to meet its financial obligations for the current fiscal year and the subsequent two fiscal years. This certification must occur by June 30, 2026.

The following budget assumptions were used in the development of the 2026-2027 Proposed General Fund Budget and Multiyear Projections:

|                                                | 2026-27        | 2027-28        | 2028-29        |
|------------------------------------------------|----------------|----------------|----------------|
| Assessed Valuation                             | 4.32%          | 3.50%          | 3.50%          |
| Department of Finance Statutory COLA           | 2.87%          | 3.30%          | 3.09%          |
| Super COLA (On LCFF)                           | 4.31%          | 0.00%          | 0.00%          |
| Projected Enrollment                           | 8,595          | 8,752          | 8,810          |
| LCFF, Federal, State and Local Funding         | \$ 264,153,194 | \$ 271,290,824 | \$ 278,860,806 |
| Lottery Funding Unrestricted/ ADA              | \$ 190.00      | \$ 190.00      | \$ 190.00      |
| Lottery Funding Unrestricted \$                | \$ 1,556,336   | \$ 1,556,336   | \$ 1,556,336   |
| Lottery Funding Restricted Prop 20/ ADA        | \$ 82.00       | \$ 82.00       | \$ 82.00       |
| Lottery Funding Restricted Prop 20 \$          | \$ 671,682     | \$ 671,682     | \$ 671,682     |
| Mandate Block Grant                            | \$ 79.27       | \$ 81.89       | \$ 84.42       |
| Salary Increase                                | 4.00%          | 0.00%          | 0.00%          |
| Step & Column Increase                         | 1.25%          | 1.25%          | 1.25%          |
| Total Salary & Benefit Expenditures            | \$ 220,017,324 | \$ 222,878,334 | \$ 224,699,161 |
| PERS Rate                                      | 26.40%         | 26.80%         | 25.90%         |
| STRS Rate                                      | 19.10%         | 19.10%         | 19.10%         |
| Unemployment Insurance                         | 0.05%          | 0.05%          | 0.05%          |
| Workers' Compensation                          | 1.53%          | 1.53%          | 1.53%          |
| Contributions to Restricted Programs           | \$ 41,421,647  | \$ 42,924,439  | \$ 44,255,226  |
| Basic Aid Reserve Policy 9%                    | \$ 23,820,587  | \$ 24,178,776  | \$ 24,495,539  |
| Required Reserve for Economic Uncertainties 3% | \$ 7,940,196   | \$ 8,059,592   | \$ 8,165,180   |
| FTE: Certificated                              | 566.2          | 566.2          | 566.2          |
| FTE: Classified                                | 495.6          | 495.6          | 495.6          |

## GENERAL FUND SUMMARY UNRESTRICTED & RESTRICTED

The following table provides a comparison of the 2025-2026 General Fund Estimated Actuals and 2026-2027 Proposed General Fund Budget.

| Description              | 2025-26 Estimated Actuals |                       |                       | 2026-27 Proposed Budget |                      |                       |
|--------------------------|---------------------------|-----------------------|-----------------------|-------------------------|----------------------|-----------------------|
|                          | Unrestricted              | Restricted            | Total                 | Unrestricted            | Restricted           | Total                 |
| LCFF                     | \$ 218,500,328            | \$ 7,603,018          | \$ 226,103,346        | \$ 223,255,189          | \$ 10,703,018        | \$ 233,958,207        |
| Federal                  | -                         | 5,545,870             | 5,545,870             | -                       | 4,520,019            | 4,520,019             |
| State                    | 4,810,117                 | 16,549,818            | 21,359,936            | 4,905,656               | 14,412,090           | 19,317,746            |
| Local                    | 5,528,651                 | 4,980,031             | 10,508,681            | 5,265,100               | 1,092,122            | 6,357,222             |
| <b>Total Rev</b>         | <b>\$ 228,839,096</b>     | <b>\$ 34,678,737</b>  | <b>\$ 263,517,833</b> | <b>\$ 233,425,945</b>   | <b>\$ 30,727,249</b> | <b>\$ 264,153,194</b> |
| Certificated             | \$ 78,876,204             | \$ 16,833,704         | \$ 95,709,909         | \$ 80,814,363           | \$ 15,105,979        | \$ 95,920,342         |
| Classified               | 33,906,098                | 15,458,190            | 49,364,288            | 34,590,654              | 15,179,481           | 49,770,135            |
| Benefits                 | 44,963,471                | 22,758,652            | 67,722,123            | 50,370,060              | 23,956,787           | 74,326,847            |
| Supplies                 | 6,952,145                 | 10,536,661            | 17,488,806            | 6,617,423               | 2,623,103            | 9,240,526             |
| Services                 | 15,511,741                | 15,693,973            | 31,205,714            | 15,357,523              | 12,128,617           | 27,486,140            |
| Equipment                | 626,346                   | 616,038               | 1,242,384             | 500,000                 | -                    | 500,000               |
| Outgo                    | 484,271                   | 2,610,300             | 3,094,571             | 675,500                 | 2,740,815            | 3,416,315             |
| Indirect                 | (145,000)                 | 5,000                 | (140,000)             | (182,000)               | 5,000                | (177,000)             |
| <b>Total Exp</b>         | <b>\$ 181,175,277</b>     | <b>\$ 84,512,518</b>  | <b>\$ 265,687,795</b> | <b>\$ 188,743,523</b>   | <b>\$ 71,739,782</b> | <b>\$ 260,483,305</b> |
| <b>Other Financing:</b>  |                           |                       |                       |                         |                      |                       |
| Transfer Out             | \$ 4,651,852              | \$ -                  | \$ 4,651,852          | \$ 4,189,888            | \$ -                 | \$ 4,189,888          |
| Sources                  | -                         | -                     | -                     | -                       | -                    | -                     |
| Contributions            | (40,054,651)              | 40,054,651            | -                     | (41,421,647)            | 41,421,647           | -                     |
| <b>Total Financing</b>   | <b>\$ (44,706,503)</b>    | <b>\$ 40,054,651</b>  | <b>\$ (4,651,852)</b> | <b>\$ (45,611,535)</b>  | <b>\$ 41,421,647</b> | <b>\$ (4,189,888)</b> |
| <b>Increase/Decrease</b> | <b>\$ 2,957,316</b>       | <b>\$ (9,779,130)</b> | <b>\$ (6,821,814)</b> | <b>\$ (929,113)</b>     | <b>\$ 409,113</b>    | <b>\$ (519,999)</b>   |
| <b>Beginning Balance</b> | <b>\$ 43,101,347</b>      | <b>\$ 10,509,439</b>  | <b>\$ 53,610,786</b>  | <b>\$ 46,058,663</b>    | <b>\$ 730,309</b>    | <b>\$ 46,788,972</b>  |
| <b>Ending Balance</b>    | <b>\$ 46,058,663</b>      | <b>\$ 730,309</b>     | <b>\$ 46,788,972</b>  | <b>\$ 45,129,551</b>    | <b>\$ 1,139,423</b>  | <b>\$ 46,268,973</b>  |
| <b>Ending Balance %</b>  |                           |                       | <b>17.04%</b>         |                         |                      | <b>17.05%</b>         |

**DISTRICT TOTAL ENROLLMENT PROJECTION  
POWERSCHOOL  
FOR 2026-2027 AND BEYOND**

District enrollment is the single largest driver of staffing needs in the District. The following table summarizes the District's historical enrollment as well as the Board-approved enrollment projections for the next five years.

| <b>Grade</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 9            | 2042        | 2049        | 2086        | 2064        | 2092        | 2124        | 2079        | 2074        | 2076        | 2116        |
| 10           | 2107        | 2094        | 2082        | 2089        | 2110        | 2150        | 2178        | 2160        | 2125        | 2120        |
| 11           | 2264        | 2133        | 2132        | 2083        | 2121        | 2159        | 2197        | 2244        | 2206        | 2164        |
| 12           | 2306        | 2356        | 2131        | 2158        | 2105        | 2150        | 2185        | 2229        | 2267        | 2224        |
| Subtotals:   | 8719        | 8632        | 8431        | 8394        | 8428        | 8583        | 8639        | 8707        | 8674        | 8624        |
| Pct Chg:     | 0%          | -1%         | -2.30%      | -0.40%      | 0.40%       | 1.80%       | 0.70%       | 0.80%       | -0.40%      | -0.60%      |
| SDC:         | 125         | 143         | 129         | 166         | 167         | 169         | 171         | 172         | 170         | 169         |
| Totals:      | 8844        | 8775        | 8560        | 8560        | 8595        | 8752        | 8810        | 8879        | 8844        | 8793        |

## MULTIYEAR PROJECTIONS

The Multiyear Projection (MYP) demonstrates the District will be able to meet its financial obligations for 2026-2027 and the two subsequent years. However, it is important to note that the MYP is built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multiyear planning and decision-making. The following table provides a summary of the District's Multiyear Projections for 2027-2028 and 2028-2029.

| Description              | 2026-27 Proposed Budget<br>Total | 2027-28<br>MYP        | 2028-29<br>MYP        |
|--------------------------|----------------------------------|-----------------------|-----------------------|
| LCFF                     | \$ 233,958,207                   | \$ 242,466,288        | \$ 249,829,083        |
| Federal                  | 4,520,019                        | 4,520,019             | 4,520,019             |
| State                    | 19,317,746                       | 17,744,081            | 17,764,804            |
| Local                    | 6,357,222                        | 6,560,436             | 6,746,900             |
| <b>Total Rev</b>         | <b>\$ 264,153,194</b>            | <b>\$ 271,290,824</b> | <b>\$ 278,860,806</b> |
| Certificated             | \$ 95,920,342                    | \$ 96,260,794         | \$ 97,411,856         |
| Classified               | 49,770,135                       | 49,827,337            | 50,458,877            |
| Benefits                 | 74,326,847                       | 76,790,203            | 76,828,428            |
| Supplies                 | 9,240,526                        | 9,272,571             | 9,321,045             |
| Services                 | 27,486,140                       | 28,318,452            | 29,699,252            |
| Equipment                | 500,000                          | 500,000               | 500,000               |
| Outgo                    | 3,416,315                        | 3,619,906             | 3,837,004             |
| Indirect                 | (177,000)                        | (177,000)             | (177,000)             |
| <b>Total Exp</b>         | <b>\$ 260,483,305</b>            | <b>\$ 264,412,264</b> | <b>\$ 267,879,463</b> |
| <b>Other Financing:</b>  |                                  |                       |                       |
| Transfer Out             | \$ 4,189,888                     | \$ 4,240,809          | \$ 4,293,192          |
| Sources                  | -                                | -                     | -                     |
| Contributions            | -                                | -                     | -                     |
| <b>Total Financing</b>   | <b>\$ (4,189,888)</b>            | <b>\$ (4,240,809)</b> | <b>\$ (4,293,192)</b> |
| <b>Increase/Decrease</b> | <b>\$ (519,999)</b>              | <b>\$ 2,637,751</b>   | <b>\$ 6,688,152</b>   |
| <b>Beginning Balance</b> | <b>\$ 46,788,972</b>             | <b>\$ 46,268,973</b>  | <b>\$ 48,906,724</b>  |
| <b>Ending Balance</b>    | <b>\$ 46,268,973</b>             | <b>\$ 48,906,724</b>  | <b>\$ 55,594,876</b>  |
| <b>Ending Balance %</b>  | <b>17.05%</b>                    | <b>18.2%</b>          | <b>20.4%</b>          |

## **OTHER FUNDS**

The District maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds are established under the authority of various provisions of the Education Code.

The following funds are included in this section:

Fund 08 – Student Activity Fund

Fund 11 – Adult Education Fund

Fund 13 – Cafeteria Fund

Fund 14 – Deferred Maintenance Fund

Fund 17 – Special Reserve Fund for Other than Capital Outlay Projects

Fund 19 – Foundation Special Revenue Fund

Fund 21 – Building Fund

Fund 25 – Capital Facilities Fund

Fund 40 – Special Reserve Fund for Capital Projects

Fund 57 – Foundation Permanent Fund

### **Fund 08 – Student Activity Fund:**

California Department of Education (CDE) established Fund 08, Student Activity Special Revenue Fund, for reporting Associated Student Body (ASB) activities that are determined to be governmental rather than fiduciary.

This fund is financially stable.

### **Fund 11 - Adult Education Fund:**

The Adult Education Fund is used to account separately for federal, state, and local revenues for adult education programs. This fund shall be expended for adult education purposes only. The State's appropriation can only be utilized to support specific programs. The Adult Education program may need to utilize a portion of its fund balance to deliver programs.

This fund is financially stable.

**Fund 13 – Cafeteria Fund:**

The student nutrition program provides healthy meals for District students. A substantial number of pupils participate in the “Free and Reduced” program. The district is providing a free breakfast and lunch meal to all students on a daily basis.

This fund is financially stable.

**Fund 14 - Deferred Maintenance Fund:**

The Deferred Maintenance Fund is used to account for revenues and expenditures related to major maintenance projects. Based on a recommendation of the Citizens Oversight Committee, the Board of Trustees approved the implementation of a deferred maintenance policy to set aside funding to repair major school building components. This includes plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems, and the like. The District no longer receives funding from the State for deferred maintenance. Any augmentation to the Fund is derived from General Fund resources.

This fund is financially stable.

**Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects:**

This fund is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate funds before expenditures may be made (Education Code Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately, and the departure from GAAP explained.

This fund is financially stable.

**Fund 19 – Foundation Fund:**

The Foundation Fund accounts separately for monies received from gifts or bequests. Amounts in the Foundation Fund shall be expended only for the specific purpose of the gift or bequest. This fund is financially stable.

## **Fund 21 – Building Fund:**

The Building Fund accounts for the proceeds from the District's sale of General Obligation bonds, redevelopment fees for capital projects, and facilities use fees for joint use agreements. The District implemented a Deferred Maintenance policy, and 1.5% is transferred from the General Fund.

On March 3, 2020, an election was held for Measure L of the registered voters of the District, at which more than fifty-five percent of the voters voting on the proposition approved the issuance and sale of \$385 million principal amount of General Obligation Bonds. The bonds are being issued to finance the costs of renovating, acquiring, constructing, repairing, and equipping District buildings and other facilities, and to pay certain costs of issuance associated with the bonds.

This fund is financially stable.

## **Fund 25 - Capital Facilities Fund:**

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners, and other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances or private agreements between a school district and the developer. Expenditures from this fund are restricted to student housing-related projects.

Consistent with the existing state law, the Board of Trustees has authorized the collection of School Facility Fees on new construction in the school district. The fee rates are \$2.15 per square foot of qualifying residential construction and \$0.35 per square foot for qualifying commercial and or industrial, warehouse, and senior housing construction.

This fund is financially stable.

## **Fund 35 – California State School Facilities Funds**

California State School Facilities Fund is used to account for state bond funding received for eligible school facilities projects. These funds support construction, modernization, and facility improvement projects and help offset local costs associated with maintaining and upgrading District facilities. Because these revenues are generally received as reimbursements for projects that have already been completed or funded locally, the District does not rely on Fund 35 as an ongoing source of funding for planned capital projects.



This fund is financially stable.

**Fund 40 - Special Reserve Fund for Capital Projects:**

The Special Reserve Fund has been used for several capital project renovations, such as the AHS Locker Room and Gym, BHS Football Field, and SMHS Art Center and Stadium Lights. The fund is financially stable.

**Fund 57 – Foundation Permanent Fund:**

The Foundation Fund accounts for the proceeds from private purpose trust agreements. Interest earned from the principal of the trusts is often earmarked for student scholarships.

This fund is financially stable.

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: 650 N. Delaware St, San Mateo

Date: June 08, 2026

Public Hearing:

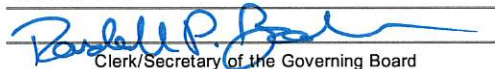
Place: 650 N. Delaware St, San Mateo

Date: June 11, 2026

Time: 7:00 p.m.

Adoption Date: June 25, 2026

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Randall Booker

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Wael Saleh

Telephone: (650)558-2223

Title: Director of Budget and Fiscal Services

E-mail: wsaleh@smuhsd.org

Criteria and Standards Review Summary

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

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

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|                                                 |                                                      |                                                                                                                                                                                                                                             |            |            |
|-------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| 9a                                              | Fund Balance                                         | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.                                                                                            | X          |            |
| 9b                                              | Cash Balance                                         | Projected general fund cash balance will be positive at the end of the current fiscal year.                                                                                                                                                 | X          |            |
| 10                                              | Reserves                                             | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.                                                        | X          |            |
| <b>SUPPLEMENTAL INFORMATION</b>                 |                                                      |                                                                                                                                                                                                                                             | <b>No</b>  | <b>Yes</b> |
| S1                                              | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?                                                                                             | X          |            |
| S2                                              | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?                                                                                        | X          |            |
| S3                                              | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?                                                                                                                                 | X          |            |
| S4                                              | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                         | X          |            |
| S5                                              | Contributions                                        | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?                        | X          |            |
| <b>SUPPLEMENTAL INFORMATION (continued)</b>     |                                                      |                                                                                                                                                                                                                                             | <b>No</b>  | <b>Yes</b> |
| S6                                              | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?<br><br>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?                      |            | X          |
|                                                 |                                                      |                                                                                                                                                                                                                                             | X          |            |
| S7a                                             | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?<br><br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go?              |            | X          |
|                                                 |                                                      |                                                                                                                                                                                                                                             | X          |            |
|                                                 |                                                      |                                                                                                                                                                                                                                             | X          |            |
|                                                 |                                                      |                                                                                                                                                                                                                                             |            | X          |
| S7b                                             | Other Self-insurance Benefits                        | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?                                                                                              | X          |            |
| S8                                              | Status of Labor Agreements                           | Are salary and benefit negotiations still open for:<br>• Certificated? (Section S8A, Line 1)<br>• Classified? (Section S8B, Line 1)<br>• Management/supervisor/confidential? (Section S8C, Line 1)                                          | X          |            |
|                                                 |                                                      |                                                                                                                                                                                                                                             |            | X          |
|                                                 |                                                      |                                                                                                                                                                                                                                             | X          |            |
| S9                                              | Local Control and Accountability Plan (LCAP)         | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?<br>• Adoption date of the LCAP or an update to the LCAP:                                                          |            | X          |
|                                                 |                                                      |                                                                                                                                                                                                                                             | 06/25/2026 |            |
| S10                                             | LCAP Expenditures                                    | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                               |            | X          |
| <b>ADDITIONAL FISCAL INDICATORS</b>             |                                                      |                                                                                                                                                                                                                                             | <b>No</b>  | <b>Yes</b> |
| A1                                              | Negative Cash Flow                                   | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?                                                                                                                  | X          |            |
| A2                                              | Independent Position Control                         | Is personnel position control independent from the payroll system?                                                                                                                                                                          | X          |            |
| A3                                              | Declining Enrollment                                 | Is enrollment decreasing in both the prior fiscal year and budget year?                                                                                                                                                                     |            | X          |
| A4                                              | New Charter Schools Impacting District Enrollment    | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?                                                                                  | X          |            |
| A5                                              | Salary Increases Exceed COLA                         | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X          |            |
| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |                                                      |                                                                                                                                                                                                                                             | <b>No</b>  | <b>Yes</b> |
| A6                                              | Uncapped Health Benefits                             | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                                   | X          |            |
| A7                                              | Independent Financial System                         | Is the district's financial system independent from the county office system?                                                                                                                                                               | X          |            |

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

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

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

### To the County Superintendent of Schools:

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

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

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

San Mateo County Schools Insurance Group

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

### Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

Randall Booker

Printed Name

06/25/2026

Date of Meeting (Format: MM/DD/YYYY)

Superintendent

Title

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

Wael Saleh

Name

wsaleh@smuhdsd.org

Email

Director of Budget and Fiscal Services

Title

(650)558-2223

Telephone

G = General Ledger Data; S = Supplemental Data

| Form  | Description                                                 | Data Supplied For:        |                |
|-------|-------------------------------------------------------------|---------------------------|----------------|
|       |                                                             | 2025-26 Estimated Actuals | 2026-27 Budget |
| 01    | General Fund/County School Service Fund                     | GS                        | GS             |
| 08    | Student Activity Special Revenue Fund                       | G                         | G              |
| 09    | Charter Schools Special Revenue Fund                        |                           |                |
| 10    | Special Education Pass-Through Fund                         |                           |                |
| 11    | Adult Education Fund                                        | G                         | G              |
| 12    | Child Development Fund                                      |                           |                |
| 13    | Cafeteria Special Revenue Fund                              | G                         | G              |
| 14    | Deferred Maintenance Fund                                   | G                         | G              |
| 15    | Pupil Transportation Equipment Fund                         |                           |                |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects | G                         | G              |
| 18    | School Bus Emissions Reduction Fund                         |                           |                |
| 19    | Foundation Special Revenue Fund                             | G                         | G              |
| 20    | Special Reserve Fund for Postemployment Benefits            |                           |                |
| 21    | Building Fund                                               | G                         | G              |
| 25    | Capital Facilities Fund                                     | G                         | G              |
| 30    | State School Building Lease-Purchase Fund                   |                           |                |
| 35    | County School Facilities Fund                               | G                         | G              |
| 40    | Special Reserve Fund for Capital Outlay Projects            | G                         | G              |
| 49    | Capital Project Fund for Blended Component Units            |                           |                |
| 51    | Bond Interest and Redemption Fund                           |                           |                |
| 52    | Debt Service Fund for Blended Component Units               |                           |                |
| 53    | Tax Override Fund                                           |                           |                |
| 56    | Debt Service Fund                                           |                           |                |
| 57    | Foundation Permanent Fund                                   | G                         | G              |
| 61    | Cafeteria Enterprise Fund                                   |                           |                |
| 62    | Charter Schools Enterprise Fund                             |                           |                |
| 63    | Other Enterprise Fund                                       |                           |                |
| 66    | Warehouse Revolving Fund                                    |                           |                |
| 67    | Self-Insurance Fund                                         |                           |                |
| 71    | Retiree Benefit Fund                                        |                           |                |
| 73    | Foundation Private-Purpose Trust Fund                       |                           |                |
| 76    | Warrant/Pass-Through Fund                                   |                           |                |
| 95    | Student Body Fund                                           |                           |                |
| A     | Average Daily Attendance                                    | S                         | S              |
| ASSET | Schedule of Capital Assets                                  |                           |                |
| CASH  | Cashflow Worksheet                                          |                           | S              |
| CB    | Budget Certification                                        |                           | S              |
| CC    | Workers' Compensation Certification                         |                           | S              |
| CEA   | Current Expense Formula/Minimum Classroom Comp. - Actuals   | GS                        |                |
| CEB   | Current Expense Formula/Minimum Classroom Comp. - Budget    |                           | G              |
| DEBT  | Schedule of Long-Term Liabilities                           |                           |                |
| ESMOE | Every Student Succeeds Act Maintenance of Effort            | GS                        |                |
| ICR   | Indirect Cost Rate Worksheet                                | GS                        |                |

|      |                                                               |    |    |
|------|---------------------------------------------------------------|----|----|
| L    | Lottery Report                                                | G  |    |
| MYP  | Multiyear Projections - General Fund                          |    | GS |
| SEA  | Special Education Revenue Allocations                         |    |    |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) |    |    |
| SIAA | Summary of Interfund Activities - Actuals                     | G  |    |
| SIAB | Summary of Interfund Activities - Budget                      |    | G  |
| 01CS | Criteria and Standards Review                                 | GS | GS |

|                                                                                                        |                |                        | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                        |                |                        | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                            | Resource Codes | Object<br>Codes        |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                            |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                        |                | 8010-8099              | 218,500,328.00            | 7,603,018.00      | 226,103,346.00                  | 223,255,189.00      | 10,703,018.00     | 233,958,207.00                  | 3.5%                      |
| 2) Federal Revenue                                                                                     |                | 8100-8299              | 0.00                      | 5,545,870.23      | 5,545,870.23                    | 0.00                | 4,520,019.00      | 4,520,019.00                    | -18.5%                    |
| 3) Other State Revenue                                                                                 |                | 8300-8599              | 4,810,117.41              | 16,549,818.32     | 21,359,935.73                   | 4,905,656.00        | 14,412,090.00     | 19,317,746.00                   | -9.6%                     |
| 4) Other Local Revenue                                                                                 |                | 8600-8799              | 5,528,650.91              | 4,980,030.55      | 10,508,681.46                   | 5,265,100.00        | 1,092,122.10      | 6,357,222.10                    | -39.5%                    |
| 5) TOTAL, REVENUES                                                                                     |                |                        | 228,839,096.32            | 34,678,737.10     | 263,517,833.42                  | 233,425,945.00      | 30,727,249.10     | 264,153,194.10                  | 0.2%                      |
| B. EXPENDITURES                                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries                                                                               |                | 1000-1999              | 78,876,204.32             | 16,833,704.21     | 95,709,908.53                   | 80,814,362.93       | 15,105,978.88     | 95,920,341.81                   | 0.2%                      |
| 2) Classified Salaries                                                                                 |                | 2000-2999              | 33,906,098.13             | 15,458,190.22     | 49,364,288.35                   | 34,590,654.21       | 15,179,480.98     | 49,770,135.19                   | 0.8%                      |
| 3) Employee Benefits                                                                                   |                | 3000-3999              | 44,963,471.12             | 22,758,651.58     | 67,722,122.70                   | 50,370,059.94       | 23,956,787.41     | 74,326,847.35                   | 9.8%                      |
| 4) Books and Supplies                                                                                  |                | 4000-4999              | 6,952,145.10              | 10,536,661.03     | 17,488,806.13                   | 6,617,423.00        | 2,623,102.92      | 9,240,525.92                    | -47.2%                    |
| 5) Services and Other Operating Expenditures                                                           |                | 5000-5999              | 15,511,740.72             | 15,693,973.10     | 31,205,713.82                   | 15,357,523.00       | 12,128,617.00     | 27,486,140.00                   | -11.9%                    |
| 6) Capital Outlay                                                                                      |                | 6000-6999              | 626,346.14                | 616,038.32        | 1,242,384.46                    | 500,000.00          | 0.00              | 500,000.00                      | -59.8%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                 |                | 7100-7299<br>7400-7499 | 484,271.45                | 2,610,300.00      | 3,094,571.45                    | 675,500.00          | 2,740,815.00      | 3,416,315.00                    | 10.4%                     |
| 8) Other Outgo - Transfers of Indirect Costs                                                           |                | 7300-7399              | (145,000.00)              | 5,000.00          | (140,000.00)                    | (182,000.00)        | 5,000.00          | (177,000.00)                    | 26.4%                     |
| 9) TOTAL, EXPENDITURES                                                                                 |                |                        | 181,175,276.98            | 84,512,518.46     | 265,687,795.44                  | 188,743,523.08      | 71,739,782.19     | 260,483,305.27                  | -2.0%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        | 47,663,819.34             | (49,833,781.36)   | (2,169,962.02)                  | 44,682,421.92       | (41,012,533.09)   | 3,669,888.83                    | -269.1%                   |
| D. OTHER FINANCING SOURCES/USES                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers                                                                                 |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In                                                                                        |                | 8900-8929              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Transfers Out                                                                                       |                | 7600-7629              | 4,651,852.00              | 0.00              | 4,651,852.00                    | 4,189,888.00        | 0.00              | 4,189,888.00                    | -9.9%                     |
| 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              | (40,054,651.01)           | 40,054,651.01     | 0.00                            | (41,421,646.58)     | 41,421,646.58     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                 |                |                        | (44,706,503.01)           | 40,054,651.01     | (4,651,852.00)                  | (45,611,534.58)     | 41,421,646.58     | (4,189,888.00)                  | -9.9%                     |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                                                    |                |                        | 2,957,316.33              | (9,779,130.35)    | (6,821,814.02)                  | (929,112.66)        | 409,113.49        | (519,999.17)                    | -92.4%                    |
| F. FUND BALANCE, RESERVES                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited                                                                            |                | 9791                   | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| b) Audit Adjustments                                                                                   |                | 9793                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| c) As of July 1 - Audited (F1a + F1b)                                                                  |                |                        | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| d) Other Restatements                                                                                  |                | 9795                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)                                                              |                |                        | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| 2) Ending Balance, June 30 (E + F1e)                                                                   |                |                        | 46,058,663.25             | 730,309.13        | 46,788,972.38                   | 45,129,550.59       | 1,139,422.62      | 46,268,973.21                   | -1.1%                     |
| Components of Ending Fund Balance                                                                      |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                                                                                         |                | 9711                   | 20,000.00                 | 0.00              | 20,000.00                       | 20,000.00           | 0.00              | 20,000.00                       | 0.0%                      |
| Stores                                                                                                 |                | 9712                   | 35,000.00                 | 0.00              | 35,000.00                       | 35,000.00           | 0.00              | 35,000.00                       | 0.0%                      |
| Prepaid Items                                                                                          |                | 9713                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                                                                             |                | 9719                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Restricted                                                                                          |                | 9740                   | 0.00                      | 730,309.13        | 730,309.13                      | 0.00                | 1,139,422.62      | 1,139,422.62                    | 56.0%                     |
| c) Committed                                                                                           |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements                                                                             |                | 9750                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Commitments                                                                                      |                | 9760                   | 37,893,473.82             | 0.00              | 37,893,473.82                   | 37,134,354.78       | 0.00              | 37,134,354.78                   | -2.0%                     |
| REU - 3% Below                                                                                         | 0000           | 9760                   | 0.00                      |                   | 0.00                            |                     |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                        | 0000           | 9760                   | 12,165,284.13             |                   | 12,165,284.13                   |                     |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                        | 0000           | 9760                   | 12,165,284.13             |                   | 12,165,284.13                   |                     |                   | 0.00                            |                           |
| Out Year Risk                                                                                          | 0000           | 9760                   | 13,562,905.56             |                   | 13,562,905.56                   |                     |                   | 0.00                            |                           |
| REU - 3% Below                                                                                         | 0000           | 9760                   |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                        | 0000           | 9760                   |                           |                   | 0.00                            | 11,910,293.70       |                   | 11,910,293.70                   |                           |
| Basic Aid Reserve Policy - 4.5%                                                                        | 0000           | 9760                   |                           |                   | 0.00                            | 11,910,293.70       |                   | 11,910,293.70                   |                           |
| Out-year Risk                                                                                          | 0000           | 9760                   |                           |                   | 0.00                            | 13,313,767.38       |                   | 13,313,767.38                   |                           |
| d) Assigned                                                                                            |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Other Assignments                                                                                      |                | 9780                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Unassigned/Unappropriated                                                                           |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties                                                                     |                | 9789                   | 8,110,189.43              | 0.00              | 8,110,189.43                    | 7,940,195.81        | 0.00              | 7,940,195.81                    | -2.1%                     |
| Unassigned/Unappropriated Amount                                                                       |                | 9790                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| G. ASSETS                                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Cash                                                                                                |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                                                                                  |                | 9110                   | 93,493,284.41             | (26,873,466.20)   | 66,619,818.21                   |                     |                   |                                 |                           |
| 1) Fair Value Adjustment to Cash in County Treasury                                                    |                | 9111                   | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| b) in Banks                                                                                            |                | 9120                   | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |



| DescriptionResource CodesObject Codes                  |           |      | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------|-----------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                        |           |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| c) in Revolving Cash Account                           |           | 9130 | 20,000.00                 | 0.00              | 20,000.00                       |                     |                   |                                 |                           |
| d) with Fiscal Agent/Trustee                           |           | 9135 | 2.34                      | 0.00              | 2.34                            |                     |                   |                                 |                           |
| e) Collections Awaiting Deposit                        |           | 9140 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) Investments                                         |           | 9150 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Accounts Receivable                                 |           | 9200 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 4) Due from Grantor Government                         |           | 9290 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Due from Other Funds                                |           | 9310 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 6) Stores                                              |           | 9320 | 68,160.06                 | 0.00              | 68,160.06                       |                     |                   |                                 |                           |
| 7) Prepaid Expenditures                                |           | 9330 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 8) Other Current Assets                                |           | 9340 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 9) Lease Receivable                                    |           | 9380 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 10) TOTAL, ASSETS                                      |           |      | 93,581,446.81             | (26,873,466.20)   | 66,707,980.61                   |                     |                   |                                 |                           |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Outflows of Resources                      |           | 9490 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED OUTFLOWS                            |           |      | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>I. LIABILITIES</b>                                  |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Accounts Payable                                    |           | 9500 | 3,727,085.85              | 0.00              | 3,727,085.85                    |                     |                   |                                 |                           |
| 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                                  |           |      | 3,727,085.85              | 0.00              | 3,727,085.85                    |                     |                   |                                 |                           |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Inflows of Resources                       |           | 9690 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED INFLOWS                             |           |      | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>K. FUND EQUITY</b>                                  |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| Ending Fund Balance, June 30                           |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| (G10 + H2) - (I6 + J2)                                 |           |      | 89,854,360.96             | (26,873,466.20)   | 62,980,894.76                   |                     |                   |                                 |                           |
| <b>LCFF SOURCES</b>                                    |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment                                |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| State Aid - Current Year                               |           | 8011 | 3,705,980.00              | 0.00              | 3,705,980.00                    | 3,705,980.00        | 0.00              | 3,705,980.00                    | 0.0%                      |
| Education Protection Account State Aid - Current Year  |           | 8012 | 1,686,734.00              | 0.00              | 1,686,734.00                    | 1,664,036.00        | 0.00              | 1,664,036.00                    | -1.3%                     |
| State Aid - Prior Years                                |           | 8019 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions                                 |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions                                 |           | 8021 | 507,276.00                | 0.00              | 507,276.00                      | 507,276.00          | 0.00              | 507,276.00                      | 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 | 197,337,887.00            | 0.00              | 197,337,887.00                  | 204,694,711.00      | 0.00              | 204,694,711.00                  | 3.7%                      |
| Unsecured Roll Taxes                                   |           | 8042 | 9,073,449.00              | 0.00              | 9,073,449.00                    | 7,300,000.00        | 0.00              | 7,300,000.00                    | -19.5%                    |
| Prior Years' Taxes                                     |           | 8043 | (112,510.00)              | 0.00              | (112,510.00)                    | (127,875.00)        | 0.00              | (127,875.00)                    | 13.7%                     |
| Supplemental Taxes                                     |           | 8044 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Education Revenue Augmentation Fund (ERAF)             |           | 8045 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds (SB 617/699/1992)        |           | 8047 | 9,358,768.00              | 0.00              | 9,358,768.00                    | 8,700,000.00        | 0.00              | 8,700,000.00                    | -7.0%                     |
| 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                                 |           |      | 221,557,584.00            | 0.00              | 221,557,584.00                  | 226,444,128.00      | 0.00              | 226,444,128.00                  | 2.2%                      |
| <b>LCFF Transfers</b>                                  |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| 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 | (3,057,256.00)            | 0.00              | (3,057,256.00)                  | (3,188,939.00)      | 0.00              | (3,188,939.00)                  | 4.3%                      |
| Property Taxes Transfers                               |           | 8097 | 0.00                      | 7,603,018.00      | 7,603,018.00                    | 0.00                | 10,703,018.00     | 10,703,018.00                   | 40.8%                     |
| LCFF Transfers - Prior Years                           |           | 8099 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, LCFF SOURCES                                    |           |      | 218,500,328.00            | 7,603,018.00      | 226,103,346.00                  | 223,255,189.00      | 10,703,018.00     | 233,958,207.00                  | 3.5%                      |
| <b>FEDERAL REVENUE</b>                                 |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| Maintenance and Operations                             |           | 8110 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education Entitlement                          |           | 8181 | 0.00                      | 2,020,887.72      | 2,020,887.72                    | 0.00                | 2,019,027.00      | 2,019,027.00                    | -0.1%                     |
| Special Education Discretionary Grants                 |           | 8182 | 0.00                      | 110,901.40        | 110,901.40                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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%                      |

| DescriptionResource CodesObject Codes                       |                                                                                          |      | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                             |                                                                                          |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Wildlife Reserve Funds                                      |                                                                                          | 8280 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| FEMA                                                        |                                                                                          | 8281 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Contracts Between LEAs                          |                                                                                          | 8285 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Pass-Through Revenues from Federal Sources                  |                                                                                          | 8287 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Title I, Part A, Basic                                      | 3010                                                                                     | 8290 |                           | 1,059,048.51      | 1,059,048.51                    |                     | 859,142.00        | 859,142.00                      | -18.9%                    |
| 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 |                           | 179,338.25        | 179,338.25                      |                     | 174,014.00        | 174,014.00                      | -3.0%                     |
| Title III, Immigrant Student Program                        | 4201                                                                                     | 8290 |                           | 138,639.79        | 138,639.79                      |                     | 71,163.00         | 71,163.00                       | -48.7%                    |
| Title III, English Learner Program                          | 4203                                                                                     | 8290 |                           | 308,548.72        | 308,548.72                      |                     | 127,829.00        | 127,829.00                      | -58.6%                    |
| 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,<br>3110, 3150, 3155,<br>3182, 4037, 4123,<br>4124, 4126, 4127,<br>5630 | 8290 |                           | 1,111,127.72      | 1,111,127.72                    |                     | 819,583.00        | 819,583.00                      | -26.2%                    |
| Career and Technical Education                              | 3500-3599                                                                                | 8290 |                           | 184,224.00        | 184,224.00                      |                     | 184,224.00        | 184,224.00                      | 0.0%                      |
| All Other Federal Revenue                                   | All Other                                                                                | 8290 | 0.00                      | 433,154.12        | 433,154.12                      | 0.00                | 265,037.00        | 265,037.00                      | -38.8%                    |
| TOTAL, FEDERAL REVENUE                                      |                                                                                          |      | 0.00                      | 5,545,870.23      | 5,545,870.23                    | 0.00                | 4,520,019.00      | 4,520,019.00                    | -18.5%                    |
| OTHER STATE REVENUE                                         |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Other State Apportionments                                  |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Special Education Master Plan                               |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Current Year                                                | 6500                                                                                     | 8311 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Prior Years                                                 | 6500                                                                                     | 8319 |                           | 200,211.36        | 200,211.36                      |                     | 0.00              | 0.00                            | -100.0%                   |
| 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 | 629,512.00                | 0.00              | 629,512.00                      | 649,320.00          | 0.00              | 649,320.00                      | 3.1%                      |
| Lottery - Unrestricted and Instructional Materials          |                                                                                          | 8560 | 1,503,457.41              | 586,087.60        | 2,089,545.01                    | 1,556,336.00        | 671,682.00        | 2,228,018.00                    | 6.6%                      |
| 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 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| After School Education and Safety (ASES)                    | 6010                                                                                     | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Charter School Facility Grant                               | 6030                                                                                     | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695                                                                         | 8590 |                           | 53,532.00         | 53,532.00                       |                     | 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 |                           | 1,475,168.66      | 1,475,168.66                    |                     | 847,174.00        | 847,174.00                      | -42.6%                    |
| Arts and Music in Schools (Prop 28)                         | 6770                                                                                     | 8590 |                           | 1,268,721.00      | 1,268,721.00                    |                     | 1,268,721.00      | 1,268,721.00                    | 0.0%                      |
| American Indian Early Childhood Education                   | 7210                                                                                     | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Specialized Secondary                                       | 7370                                                                                     | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| All Other State Revenue                                     | All Other                                                                                | 8590 | 2,677,148.00              | 12,966,097.70     | 15,643,245.70                   | 2,700,000.00        | 11,624,513.00     | 14,324,513.00                   | -8.4%                     |
| TOTAL, OTHER STATE REVENUE                                  |                                                                                          |      | 4,810,117.41              | 16,549,818.32     | 21,359,935.73                   | 4,905,656.00        | 14,412,090.00     | 19,317,746.00                   | -9.6%                     |
| 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 | 2,205,018.23              | 0.00              | 2,205,018.23                    | 2,415,000.00        | 0.00              | 2,415,000.00                    | 9.5%                      |
| Interest                                                    |                                                                                          | 8660 | 1,700,000.00              | 0.00              | 1,700,000.00                    | 1,700,000.00        | 0.00              | 1,700,000.00                    | 0.0%                      |

| DescriptionResource CodesObject Codes                      |             |           | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|------------------------------------------------------------|-------------|-----------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                            |             |           | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Net Increase (Decrease) in the Fair Value of Investments   |             | 8662      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Fees and Contracts                                         |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| Adult Education Fees                                       |             | 8671      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Non-Resident Students                                      |             | 8672      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transportation Fees From Individuals                       |             | 8675      | 335,000.00                | 0.00              | 335,000.00                      | 315,000.00          | 0.00              | 315,000.00                      | -6.0%                     |
| Interagency Services                                       |             | 8677      | 100,000.00                | 0.00              | 100,000.00                      | 262,100.00          | 0.00              | 262,100.00                      | 162.1%                    |
| Mitigation/Developer Fees                                  |             | 8681      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Fees and Contracts                               |             | 8689      | 312,600.00                | 0.00              | 312,600.00                      | 300,000.00          | 0.00              | 300,000.00                      | -4.0%                     |
| 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      | 876,032.68                | 4,980,030.55      | 5,856,063.23                    | 273,000.00          | 1,092,122.10      | 1,365,122.10                    | -76.7%                    |
| 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      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, OTHER LOCAL REVENUE                                 |             |           | 5,528,650.91              | 4,980,030.55      | 10,508,681.46                   | 5,265,100.00        | 1,092,122.10      | 6,357,222.10                    | -39.5%                    |
| TOTAL, REVENUES                                            |             |           | 228,839,096.32            | 34,678,737.10     | 263,517,833.42                  | 233,425,945.00      | 30,727,249.10     | 264,153,194.10                  | 0.2%                      |
| CERTIFICATED SALARIES                                      |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| Certificated Teachers' Salaries                            |             | 1100      | 59,320,223.48             | 13,034,871.68     | 72,355,095.16                   | 61,024,134.17       | 12,570,314.70     | 73,594,448.87                   | 1.7%                      |
| Certificated Pupil Support Salaries                        |             | 1200      | 6,796,929.98              | 803,910.76        | 7,600,840.74                    | 6,782,442.97        | 675,734.46        | 7,458,177.43                    | -1.9%                     |
| Certificated Supervisors' and Administrators' Salaries     |             | 1300      | 7,692,271.52              | 574,272.04        | 8,266,543.56                    | 8,202,277.63        | 307,539.28        | 8,509,816.91                    | 2.9%                      |
| Other Certificated Salaries                                |             | 1900      | 5,066,779.34              | 2,420,649.73      | 7,487,429.07                    | 4,805,508.16        | 1,552,390.44      | 6,357,898.60                    | -15.1%                    |
| TOTAL, CERTIFICATED SALARIES                               |             |           | 78,876,204.32             | 16,833,704.21     | 95,709,908.53                   | 80,814,362.93       | 15,105,978.88     | 95,920,341.81                   | 0.2%                      |
| CLASSIFIED SALARIES                                        |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| Classified Instructional Salaries                          |             | 2100      | 1,127,881.62              | 6,717,976.84      | 7,845,858.46                    | 1,119,846.08        | 7,024,422.64      | 8,144,268.72                    | 3.8%                      |
| Classified Support Salaries                                |             | 2200      | 13,374,132.96             | 5,585,475.60      | 18,959,608.56                   | 13,990,105.43       | 5,491,246.08      | 19,481,351.51                   | 2.8%                      |
| Classified Supervisors' and Administrators' Salaries       |             | 2300      | 2,729,742.24              | 1,776,883.41      | 4,506,625.65                    | 2,895,386.28        | 2,119,933.99      | 5,015,320.27                    | 11.3%                     |
| Clerical, Technical and Office Salaries                    |             | 2400      | 10,812,613.09             | 508,512.30        | 11,321,125.39                   | 11,346,099.40       | 352,986.14        | 11,699,085.54                   | 3.3%                      |
| Other Classified Salaries                                  |             | 2900      | 5,861,728.22              | 869,342.07        | 6,731,070.29                    | 5,239,217.02        | 190,892.13        | 5,430,109.15                    | -19.3%                    |
| TOTAL, CLASSIFIED SALARIES                                 |             |           | 33,906,098.13             | 15,458,190.22     | 49,364,288.35                   | 34,590,654.21       | 15,179,480.98     | 49,770,135.19                   | 0.8%                      |
| EMPLOYEE BENEFITS                                          |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| STRS                                                       |             | 3101-3102 | 14,224,203.09             | 11,179,315.64     | 25,403,518.73                   | 15,198,845.66       | 11,940,691.45     | 27,139,537.11                   | 6.8%                      |
| PERS                                                       |             | 3201-3202 | 7,933,631.72              | 4,060,377.94      | 11,994,009.66                   | 8,366,458.78        | 4,196,069.49      | 12,562,528.27                   | 4.7%                      |
| OASDI/Medicare/Alternative                                 |             | 3301-3302 | 3,721,212.63              | 1,439,933.57      | 5,161,146.20                    | 3,781,542.53        | 1,414,107.97      | 5,195,650.50                    | 0.7%                      |
| Health and Welfare Benefits                                |             | 3401-3402 | 17,375,328.51             | 5,666,769.32      | 23,042,097.83                   | 20,947,745.11       | 5,927,326.72      | 26,875,071.83                   | 16.6%                     |
| Unemployment Insurance                                     |             | 3501-3502 | 56,278.53                 | 17,517.00         | 73,795.53                       | 57,446.01           | 14,980.86         | 72,426.87                       | -1.9%                     |
| Workers' Compensation                                      |             | 3601-3602 | 1,402,816.64              | 394,738.11        | 1,797,554.75                    | 1,768,021.85        | 463,610.92        | 2,231,632.77                    | 24.1%                     |
| OPEB, Allocated                                            |             | 3701-3702 | 250,000.00                | 0.00              | 250,000.00                      | 250,000.00          | 0.00              | 250,000.00                      | 0.0%                      |
| OPEB, Active Employees                                     |             | 3751-3752 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Employee Benefits                                    |             | 3901-3902 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, EMPLOYEE BENEFITS                                   |             |           | 44,963,471.12             | 22,758,651.58     | 67,722,122.70                   | 50,370,059.94       | 23,956,787.41     | 74,326,847.35                   | 9.8%                      |
| BOOKS AND SUPPLIES                                         |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| Approved Textbooks and Core Curricula Materials            |             | 4100      | 13,431.56                 | 1,337,652.69      | 1,351,084.25                    | 125,000.00          | 671,682.00        | 796,682.00                      | -41.0%                    |
| Books and Other Reference Materials                        |             | 4200      | 34,269.50                 | 90,853.12         | 125,122.62                      | 486,310.00          | 1,000.00          | 487,310.00                      | 289.5%                    |
| Materials and Supplies                                     |             | 4300      | 5,064,380.91              | 8,146,830.14      | 13,211,211.05                   | 5,133,813.00        | 1,890,420.92      | 7,024,233.92                    | -46.8%                    |
| Noncapitalized Equipment                                   |             | 4400      | 1,840,063.13              | 961,325.08        | 2,801,388.21                    | 872,300.00          | 60,000.00         | 932,300.00                      | -66.7%                    |
| Food                                                       |             | 4700      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, BOOKS AND SUPPLIES                                  |             |           | 6,952,145.10              | 10,536,661.03     | 17,488,806.13                   | 6,617,423.00        | 2,623,102.92      | 9,240,525.92                    | -47.2%                    |
| SERVICES AND OTHER OPERATING EXPENDITURES                  |             |           |                           |                   |                                 |                     |                   |                                 |                           |
| Subagreements for Services                                 |             | 5100      | 0.00                      | 4,724,144.18      | 4,724,144.18                    | 0.00                | 4,808,433.00      | 4,808,433.00                    | 1.8%                      |
| Travel and Conferences                                     |             | 5200      | 649,171.61                | 507,989.70        | 1,157,161.31                    | 491,300.00          | 85,000.00         | 576,300.00                      | -50.2%                    |
| Dues and Memberships                                       |             | 5300      | 258,953.32                | 8,026.12          | 266,979.44                      | 112,470.00          | 0.00              | 112,470.00                      | -57.9%                    |
| Insurance                                                  | 5400 - 5499 |           | 2,501,802.61              | 0.00              | 2,501,802.61                    | 2,709,408.00        | 0.00              | 2,709,408.00                    | 8.3%                      |
| Operations and Housekeeping Services                       |             | 5500      | 5,815,365.82              | 0.00              | 5,815,365.82                    | 6,166,806.00        | 0.00              | 6,166,806.00                    | 6.0%                      |
| Rentals, Leases, Repairs, and Noncapitalized Improvements  |             | 5600      | 506,797.06                | 689,227.50        | 1,196,024.56                    | 403,650.00          | 575,000.00        | 978,650.00                      | -18.2%                    |

| Description                                                                     | Resource Codes | Object Codes | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                 |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Transfers of Direct Costs                                                       |                | 5710         | (116,036.09)              | 116,036.09        | 0.00                            | (3,000.00)          | 3,000.00          | 0.00                            | 0.0%                      |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800 - 5899  | 5,730,711.82              | 9,623,157.55      | 15,353,869.37                   | 5,382,714.00        | 6,650,633.00      | 12,033,347.00                   | -21.6%                    |
| Communications                                                                  |                | 5900         | 164,974.57                | 25,391.96         | 190,366.53                      | 94,175.00           | 6,551.00          | 100,726.00                      | -47.1%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 15,511,740.72             | 15,693,973.10     | 31,205,713.82                   | 15,357,523.00       | 12,128,617.00     | 27,486,140.00                   | -11.9%                    |
| CAPITAL OUTLAY                                                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Land                                                                            |                | 6100         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Land Improvements                                                               |                | 6170         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                      | 583,751.12        | 583,751.12                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Equipment                                                                       |                | 6400         | 626,346.14                | 0.00              | 626,346.14                      | 500,000.00          | 0.00              | 500,000.00                      | -20.2%                    |
| Equipment Replacement                                                           |                | 6500         | 0.00                      | 32,287.20         | 32,287.20                       | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Lease Assets                                                                    |                | 6600         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subscription Assets                                                             |                | 6700         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 626,346.14                | 616,038.32        | 1,242,384.46                    | 500,000.00          | 0.00              | 500,000.00                      | -59.8%                    |
| 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         | 10,000.00                 | 0.00              | 10,000.00                       | 10,000.00           | 0.00              | 10,000.00                       | 0.0%                      |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Payments to County Offices                                                      |                | 7142         | 474,271.45                | 2,610,300.00      | 3,084,571.45                    | 665,500.00          | 2,740,815.00      | 3,406,315.00                    | 10.4%                     |
| Payments to JPAs                                                                |                | 7143         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Pass-Through Revenues                                              |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To County Offices                                                               |                | 7212         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To JPAs                                                                         |                | 7213         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools                                                 | 6500           | 7221         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To County Offices                                                               | 6500           | 7222         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| To JPAs                                                                         | 6500           | 7223         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Other Transfers of Apportionments                                               | All Other      | 7221-7223    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers                                                             |                | 7281-7283    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Debt Service                                                                    |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Debt Service - Interest                                                         |                | 7438         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 484,271.45                | 2,610,300.00      | 3,094,571.45                    | 675,500.00          | 2,740,815.00      | 3,416,315.00                    | 10.4%                     |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                       |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers of Indirect Costs                                                     |                | 7310         | (5,000.00)                | 5,000.00          | 0.00                            | (5,000.00)          | 5,000.00          | 0.00                            | 0.0%                      |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | (140,000.00)              | 0.00              | (140,000.00)                    | (177,000.00)        | 0.00              | (177,000.00)                    | 26.4%                     |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (145,000.00)              | 5,000.00          | (140,000.00)                    | (182,000.00)        | 5,000.00          | (177,000.00)                    | 26.4%                     |
| TOTAL, EXPENDITURES                                                             |                |              | 181,175,276.98            | 84,512,518.46     | 265,687,795.44                  | 188,743,523.08      | 71,739,782.19     | 260,483,305.27                  | -2.0%                     |
| 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         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 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         | 109,445.00                | 0.00              | 109,445.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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         | 25,000.00                 | 0.00              | 25,000.00                       | 25,000.00           | 0.00              | 25,000.00                       | 0.0%                      |
| Other Authorized Interfund Transfers Out                                        |                | 7619         | 4,517,407.00              | 0.00              | 4,517,407.00                    | 4,164,888.00        | 0.00              | 4,164,888.00                    | -7.8%                     |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                              |                |              | 4,651,852.00              | 0.00              | 4,651,852.00                    | 4,189,888.00        | 0.00              | 4,189,888.00                    | -9.9%                     |
| 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%                      |

| Description                                               | Resource Codes | Object Codes | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-----------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                           |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Other Sources                                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers from Funds of Lapsed/Reorganized LEAs           |                | 8965         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Long-Term Debt Proceeds                                   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Proceeds from Certificates of Participation               |                | 8971         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds from Leases                                      |                | 8972         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds from Lease Revenue Bonds                         |                | 8973         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds from SBITAs                                      |                | 8974         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Financing Sources                               |                | 8979         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (c) TOTAL, SOURCES                                        |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| USES                                                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Financing Uses                                  |                | 7699         | 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         | (40,054,651.01)           | 40,054,651.01     | 0.00                            | (41,421,646.58)     | 41,421,646.58     | 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                                  |                |              | (40,054,651.01)           | 40,054,651.01     | 0.00                            | (41,421,646.58)     | 41,421,646.58     | 0.00                            | 0.0%                      |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a- b + c - d + e) |                |              | (44,706,503.01)           | 40,054,651.01     | (4,651,852.00)                  | (45,611,534.58)     | 41,421,646.58     | (4,189,888.00)                  | -9.9%                     |

|                                                                                                         |                |                  | 2025-26 Estimated Actuals |                   |                                 | 2026-27 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                         |                |                  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                             | Function Codes | Object<br>Codes  |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                             |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                         |                | 8010-8099        | 218,500,328.00            | 7,603,018.00      | 226,103,346.00                  | 223,255,189.00      | 10,703,018.00     | 233,958,207.00                  | 3.5%                      |
| 2) Federal Revenue                                                                                      |                | 8100-8299        | 0.00                      | 5,545,870.23      | 5,545,870.23                    | 0.00                | 4,520,019.00      | 4,520,019.00                    | -18.5%                    |
| 3) Other State Revenue                                                                                  |                | 8300-8599        | 4,810,117.41              | 16,549,818.32     | 21,359,935.73                   | 4,905,656.00        | 14,412,090.00     | 19,317,746.00                   | -9.6%                     |
| 4) Other Local Revenue                                                                                  |                | 8600-8799        | 5,528,650.91              | 4,980,030.55      | 10,508,681.46                   | 5,265,100.00        | 1,092,122.10      | 6,357,222.10                    | -39.5%                    |
| 5) TOTAL, REVENUES                                                                                      |                |                  | 228,839,096.32            | 34,678,737.10     | 263,517,833.42                  | 233,425,945.00      | 30,727,249.10     | 264,153,194.10                  | 0.2%                      |
| B. EXPENDITURES (Objects 1000-7999)                                                                     |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction                                                                                          | 1000-1999      | Except 7600-7699 | 86,054,706.35             | 54,684,898.71     | 140,739,605.06                  | 90,375,074.95       | 49,095,684.73     | 139,470,759.68                  | -0.9%                     |
| 2) Instruction - Related Services                                                                       | 2000-2999      |                  | 25,772,010.37             | 6,024,082.18      | 31,796,092.55                   | 26,351,430.67       | 1,552,512.30      | 27,903,942.97                   | -12.2%                    |
| 3) Pupil Services                                                                                       | 3000-3999      |                  | 26,700,613.81             | 9,492,103.34      | 36,192,717.15                   | 27,451,610.09       | 8,774,892.44      | 36,226,502.53                   | 0.1%                      |
| 4) Ancillary Services                                                                                   | 4000-4999      |                  | 7,677,072.70              | 1,362,325.29      | 9,039,397.99                    | 7,044,766.60        | 0.00              | 7,044,766.60                    | -22.1%                    |
| 5) Community Services                                                                                   | 5000-5999      |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 6) Enterprise                                                                                           | 6000-6999      |                  | 2,485,360.39              | 0.00              | 2,485,360.39                    | 2,709,640.92        | 0.00              | 2,709,640.92                    | 9.0%                      |
| 7) General Administration                                                                               | 7000-7999      |                  | 13,746,660.92             | 266,282.01        | 14,012,942.93                   | 15,130,169.48       | 5,000.00          | 15,135,169.48                   | 8.0%                      |
| 8) Plant Services                                                                                       | 8000-8999      |                  | 18,254,580.99             | 10,072,526.93     | 28,327,107.92                   | 19,005,330.37       | 9,570,877.72      | 28,576,208.09                   | 0.9%                      |
| 9) Other Outgo                                                                                          | 9000-9999      |                  | 484,271.45                | 2,610,300.00      | 3,094,571.45                    | 675,500.00          | 2,740,815.00      | 3,416,315.00                    | 10.4%                     |
| 10) TOTAL, EXPENDITURES                                                                                 |                |                  | 181,175,276.98            | 84,512,518.46     | 265,687,795.44                  | 188,743,523.08      | 71,739,782.19     | 260,483,305.27                  | -2.0%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |                  | 47,663,819.34             | (49,833,781.36)   | (2,169,962.02)                  | 44,682,421.92       | (41,012,533.09)   | 3,669,888.83                    | -269.1%                   |
| D. OTHER FINANCING SOURCES/USES                                                                         |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers                                                                                  |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In                                                                                         | 8900-8929      |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Transfers Out                                                                                        | 7600-7629      |                  | 4,651,852.00              | 0.00              | 4,651,852.00                    | 4,189,888.00        | 0.00              | 4,189,888.00                    | -9.9%                     |
| 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      |                  | (40,054,651.01)           | 40,054,651.01     | 0.00                            | (41,421,646.58)     | 41,421,646.58     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                  |                |                  | (44,706,503.01)           | 40,054,651.01     | (4,651,852.00)                  | (45,611,534.58)     | 41,421,646.58     | (4,189,888.00)                  | -9.9%                     |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                                                     |                |                  | 2,957,316.33              | (9,779,130.35)    | (6,821,814.02)                  | (929,112.66)        | 409,113.49        | (519,999.17)                    | -92.4%                    |
| F. FUND BALANCE, RESERVES                                                                               |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance                                                                               |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited                                                                             | 9791           |                  | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| b) Audit Adjustments                                                                                    | 9793           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| c) As of July 1 - Audited (F1a + F1b)                                                                   |                |                  | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| d) Other Restatements                                                                                   | 9795           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)                                                               |                |                  | 43,101,346.92             | 10,509,439.48     | 53,610,786.40                   | 46,058,663.25       | 730,309.13        | 46,788,972.38                   | -12.7%                    |
| 2) Ending Balance, June 30 (E + F1e)                                                                    |                |                  | 46,058,663.25             | 730,309.13        | 46,788,972.38                   | 45,129,550.59       | 1,139,422.62      | 46,268,973.21                   | -1.1%                     |
| Components of Ending Fund Balance                                                                       |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                                                                                         |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                                                                                          | 9711           |                  | 20,000.00                 | 0.00              | 20,000.00                       | 20,000.00           | 0.00              | 20,000.00                       | 0.0%                      |
| Stores                                                                                                  | 9712           |                  | 35,000.00                 | 0.00              | 35,000.00                       | 35,000.00           | 0.00              | 35,000.00                       | 0.0%                      |
| Prepaid Items                                                                                           | 9713           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                                                                              | 9719           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Restricted                                                                                           | 9740           |                  | 0.00                      | 730,309.13        | 730,309.13                      | 0.00                | 1,139,422.62      | 1,139,422.62                    | 56.0%                     |
| c) Committed                                                                                            |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements                                                                              | 9750           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Commitments (by Resource/Object)                                                                  | 9760           |                  | 37,893,473.82             | 0.00              | 37,893,473.82                   | 37,134,354.78       | 0.00              | 37,134,354.78                   | -2.0%                     |
| REU - 3% Below                                                                                          | 0000           | 9760             | 0.00                      |                   | 0.00                            |                     |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                         | 0000           | 9760             | 12,165,284.13             |                   | 12,165,284.13                   |                     |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                         | 0000           | 9760             | 12,165,284.13             |                   | 12,165,284.13                   |                     |                   | 0.00                            |                           |
| Out Year Risk                                                                                           | 0000           | 9760             | 13,562,905.56             |                   | 13,562,905.56                   |                     |                   | 0.00                            |                           |
| REU - 3% Below                                                                                          | 0000           | 9760             |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Basic Aid Reserve Policy - 4.5%                                                                         | 0000           | 9760             |                           |                   | 0.00                            | 11,910,293.70       |                   | 11,910,293.70                   |                           |
| Basic Aid Reserve Policy - 4.5%                                                                         | 0000           | 9760             |                           |                   | 0.00                            | 11,910,293.70       |                   | 11,910,293.70                   |                           |
| Out-year Risk                                                                                           | 0000           | 9760             |                           |                   | 0.00                            | 13,313,767.38       |                   | 13,313,767.38                   |                           |
| d) Assigned                                                                                             |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| Other Assignments (by Resource/Object)                                                                  | 9780           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Unassigned/Unappropriated                                                                            |                |                  |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties                                                                      | 9789           |                  | 8,110,189.43              | 0.00              | 8,110,189.43                    | 7,940,195.81        | 0.00              | 7,940,195.81                    | -2.1%                     |
| Unassigned/Unappropriated Amount                                                                        | 9790           |                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

| Resource                  | Description                   | 2025-26<br>Estimated Actuals | 2026-27<br>Budget |
|---------------------------|-------------------------------|------------------------------|-------------------|
| 6383                      | Golden State Pathways Program | 0.00                         | 656,729.42        |
| 7339                      | Dual Enrollment Opportunities | 662,483.97                   | 441,655.98        |
| 7810                      | Other Restricted State        | 67,825.16                    | 41,037.22         |
| Total, Restricted Balance |                               | 730,309.13                   | 1,139,422.62      |

| Description                                                                                                       | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                |                |                         |                              |                   |                       |
| 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               | 1,905,541.92                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                                |                |                         | 1,905,541.92                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                          |                | 1000-1999               | 1,151.08                     | 0.00              | -100.0%               |
| 2) Classified Salaries                                                                                            |                | 2000-2999               | 20,872.02                    | 0.00              | -100.0%               |
| 3) Employee Benefits                                                                                              |                | 3000-3999               | 3,880.46                     | 0.00              | -100.0%               |
| 4) Books and Supplies                                                                                             |                | 4000-4999               | 2,438,110.50                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                      |                | 5000-5999               | 951,040.44                   | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                                 |                | 6000-6999               | 31,667.06                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                            |                | 7100-7299,<br>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                                                                                            |                |                         | 3,446,721.56                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,541,179.64)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                            |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                        |                |                         | (1,541,179.64)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                                  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                         |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                       |                | 9791                    | 1,558,330.19                 | 17,150.55         | -98.9%                |
| b) Audit Adjustments                                                                                              |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                             |                |                         | 1,558,330.19                 | 17,150.55         | -98.9%                |
| d) Other Restatements                                                                                             |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                         |                |                         | 1,558,330.19                 | 17,150.55         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                              |                |                         | 17,150.55                    | 17,150.55         | 0.0%                  |
| Components of Ending Fund Balance                                                                                 |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                                   |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                    |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                            |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                     |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                        |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                     |                | 9740                    | 17,150.55                    | 17,150.55         | 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%                  |
| <b>G. ASSETS</b>                                                                                                  |                |                         |                              |                   |                       |
| 1) Cash                                                                                                           |                |                         |                              |                   |                       |



| Description                                              | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury                                    |                | 9110         | 1,854,356.10                 |                   |                       |
| 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                         |                   |                       |
| 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                                        |                |              | 1,854,356.10                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 2,118.68                     |                   |                       |
| 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                                    |                |              | 2,118.68                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 1,852,237.42                 |                   |                       |
| <b>REVENUES</b>                                          |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales                                          |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 1,905,541.92                 | 0.00              | -100.0%               |
| TOTAL, REVENUES                                          |                |              | 1,905,541.92                 | 0.00              | -100.0%               |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 931.08                       | 0.00              | -100.0%               |
| 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         | 220.00                       | 0.00              | -100.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 1,151.08                     | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 14,325.50                    | 0.00              | -100.0%               |
| 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         | 6,546.52                     | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 20,872.02                    | 0.00              | -100.0%               |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS                                                     |                | 3101-3102    | 177.83                       | 0.00              | -100.0%               |

| Description                                                    | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| PERS                                                           |                | 3201-3202    | 1,898.27                     | 0.00              | -100.0%               |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 1,540.82                     | 0.00              | -100.0%               |
| Health and Welfare Benefits                                    |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                         |                | 3501-3502    | 10.47                        | 0.00              | -100.0%               |
| Workers' Compensation                                          |                | 3601-3602    | 253.07                       | 0.00              | -100.0%               |
| 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                                       |                |              | 3,880.46                     | 0.00              | -100.0%               |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies                                         |                | 4300         | 2,326,169.81                 | 0.00              | -100.0%               |
| Noncapitalized Equipment                                       |                | 4400         | 111,940.69                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 2,438,110.50                 | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                           |                | 5300         | 485.00                       | 0.00              | -100.0%               |
| Insurance                                                      |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 950,555.44                   | 0.00              | -100.0%               |
| Communications                                                 |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 951,040.44                   | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                              |                   |                       |
| Equipment                                                      |                | 6400         | 31,667.06                    | 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                                          |                |              | 31,667.06                    | 0.00              | -100.0%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| 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                                            |                |              | 3,446,721.56                 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                        |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                 |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>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%                  |
| <b>USES</b>                                                    |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                           |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 1,905,541.92                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 1,905,541.92                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 3,446,721.56                 | 0.00              | -100.0%               |
| 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                                                                                       |                |                  | 3,446,721.56                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | (1,541,179.64)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (1,541,179.64)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 1,558,330.19                 | 17,150.55         | -98.9%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 1,558,330.19                 | 17,150.55         | -98.9%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 1,558,330.19                 | 17,150.55         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 17,150.55                    | 17,150.55         | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 17,150.55                    | 17,150.55         | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 17,150.55                       | 17,150.55         |
| Total, Restricted Balance |                        | 17,150.55                       | 17,150.55         |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 863,889.00                   | 753,160.00        | -12.8%                |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 5,942,856.00                 | 5,945,856.00      | 0.1%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 488,961.83                   | 423,500.00        | -13.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 7,295,706.83                 | 7,122,516.00      | -2.4%                 |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 2,779,219.49                 | 2,413,956.17      | -13.1%                |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 2,144,375.69                 | 2,331,440.86      | 8.7%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 2,039,683.74                 | 1,959,084.93      | -4.0%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 1,091,983.18                 | 155,643.54        | -85.7%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 630,158.39                   | 520,806.00        | -17.4%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 8,685,420.49                 | 7,380,931.50      | -15.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,389,713.66)               | (258,415.50)      | -81.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (1,389,713.66)               | (258,415.50)      | -81.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 6,985,611.24                 | 6,727,195.74      | -3.7%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 6,985,611.24                 | 6,727,195.74      | -3.7%                 |
| 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 8,269,074.35                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 8,269,074.35                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 8,269,074.35                 |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| 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         | 863,889.00                   | 753,160.00        | -12.8%                |
| TOTAL, FEDERAL REVENUE                                   |                |              | 863,889.00                   | 753,160.00        | -12.8%                |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 5,942,856.00                 | 5,942,856.00      | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 3,000.00          | New                   |
| TOTAL, OTHER STATE REVENUE                               |                |              | 5,942,856.00                 | 5,945,856.00      | 0.1%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 295,000.00                   | 210,000.00        | -28.8%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 185,000.00                   | 205,000.00        | 10.8%                 |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 8,961.83                     | 8,500.00          | -5.2%                 |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Tuition                                                     |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 488,961.83                   | 423,500.00        | -13.4%                |
| TOTAL, REVENUES                                             |                |              | 7,295,706.83                 | 7,122,516.00      | -2.4%                 |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                             |                | 1100         | 2,141,288.44                 | 1,744,443.00      | -18.5%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 365,852.05                   | 438,134.17        | 19.8%                 |
| Other Certificated Salaries                                 |                | 1900         | 272,079.00                   | 231,379.00        | -15.0%                |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 2,779,219.49                 | 2,413,956.17      | -13.1%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 290,957.96                   | 322,141.25        | 10.7%                 |
| Classified Support Salaries                                 |                | 2200         | 400,265.59                   | 510,619.55        | 27.6%                 |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 192,845.10                   | 199,519.09        | 3.5%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 917,658.94                   | 935,512.57        | 1.9%                  |
| Other Classified Salaries                                   |                | 2900         | 342,648.10                   | 363,648.40        | 6.1%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 2,144,375.69                 | 2,331,440.86      | 8.7%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 542,213.59                   | 461,006.02        | -15.0%                |
| PERS                                                        |                | 3201-3202    | 551,131.64                   | 599,908.60        | 8.9%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 210,317.82                   | 212,273.99        | 0.9%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 660,890.97                   | 610,769.40        | -7.6%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 2,731.24                     | 2,369.94          | -13.2%                |
| Workers' Compensation                                       |                | 3601-3602    | 72,398.48                    | 72,756.98         | 0.5%                  |
| 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                                    |                |              | 2,039,683.74                 | 1,959,084.93      | -4.0%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 10,950.00                    | 13,000.00         | 18.7%                 |
| Materials and Supplies                                      |                | 4300         | 1,039,033.18                 | 112,643.54        | -89.2%                |
| Noncapitalized Equipment                                    |                | 4400         | 42,000.00                    | 30,000.00         | -28.6%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,091,983.18                 | 155,643.54        | -85.7%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 83,850.00                    | 92,550.00         | 10.4%                 |
| Dues and Memberships                                        |                | 5300         | 11,600.00                    | 9,100.00          | -21.6%                |
| Insurance                                                   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 76,144.00                    | 73,144.00         | -3.9%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 7,000.00                     | 4,000.00          | -42.9%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 447,114.39                   | 338,012.00        | -24.4%                |
| Communications                                              |                | 5900         | 4,450.00                     | 4,000.00          | -10.1%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 630,158.39                   | 520,806.00        | -17.4%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Tuition                                                     |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                              |                   |                       |



| Description                                                  | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                              |                   |                       |
| 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                                          |                |              | 8,685,420.49                 | 7,380,931.50      | -15.0%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>                                               |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                         |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                                |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                             |                | 8100-8299        | 863,889.00                   | 753,160.00        | -12.8%                |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 5,942,856.00                 | 5,945,856.00      | 0.1%                  |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 488,961.83                   | 423,500.00        | -13.4%                |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 7,295,706.83                 | 7,122,516.00      | -2.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 5,160,435.25                 | 3,632,268.21      | -29.6%                |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 2,939,405.01                 | 2,998,933.77      | 2.0%                  |
| 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      |                  | 585,580.23                   | 749,729.52        | 28.0%                 |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 8,685,420.49                 | 7,380,931.50      | -15.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (1,389,713.66)               | (258,415.50)      | -81.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (1,389,713.66)               | (258,415.50)      | -81.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 8,375,324.90                 | 6,985,611.24      | -16.6%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 6,985,611.24                 | 6,727,195.74      | -3.7%                 |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 6,985,611.24                 | 6,727,195.74      | -3.7%                 |
| 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              | 2026-27 |
|---------------------------|-------------|----------------------|---------|
|                           |             | Estimated<br>Actuals | Budget  |
| Total, Restricted Balance |             | 0.00                 | 0.00    |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 1,630,021.00                 | 1,686,318.00      | 3.5%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 4,284,390.00                 | 4,368,399.00      | 2.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 134,215.59                   | 139,575.00        | 4.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 6,048,626.59                 | 6,194,292.00      | 2.4%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 2,470,116.76                 | 2,502,278.37      | 1.3%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 1,238,328.60                 | 1,433,822.04      | 15.8%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 2,413,274.45                 | 2,019,277.00      | -16.3%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 323,541.22                   | 326,195.00        | 0.8%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | (10,643.00)                  | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 140,000.00                   | 177,000.00        | 26.4%                 |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 6,574,618.03                 | 6,458,572.41      | -1.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (525,991.44)                 | (264,280.41)      | -49.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 25,000.00                    | 25,000.00         | 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                                                                        |                |                         | 25,000.00                    | 25,000.00         | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (500,991.44)                 | (239,280.41)      | -52.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 2,754,279.91                 | 2,514,999.50      | -8.7%                 |
| 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                    | 2,722,463.51                 | 2,483,183.10      | -8.8%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 31,816.40                    | 31,816.40         | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 2,154,493.90                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 2,154,493.90                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 2,154,493.90                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 1,630,021.00                 | 1,686,318.00      | 3.5%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,630,021.00                 | 1,686,318.00      | 3.5%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 4,284,390.00                 | 4,368,399.00      | 2.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 4,284,390.00                 | 4,368,399.00      | 2.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 10,990.59                    | 11,975.00         | 9.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 110,000.00                   | 110,000.00        | 0.0%                  |
| 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         | 13,225.00                    | 17,600.00         | 33.1%                 |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 134,215.59                   | 139,575.00        | 4.0%                  |
| TOTAL, REVENUES                                          |                |              | 6,048,626.59                 | 6,194,292.00      | 2.4%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 2,023,276.90                 | 2,038,527.32      | 0.8%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 366,444.90                   | 384,258.28        | 4.9%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 80,394.96                    | 79,492.77         | -1.1%                 |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 2,470,116.76                 | 2,502,278.37      | 1.3%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                        |                | 3201-3202    | 559,421.77                   | 660,601.47        | 18.1%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 163,481.18                   | 187,459.84        | 14.7%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 485,435.27                   | 546,157.60        | 12.5%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 1,083.65                     | 1,238.95          | 14.3%                 |
| Workers' Compensation                                       |                | 3601-3602    | 28,906.73                    | 38,364.18         | 32.7%                 |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 1,238,328.60                 | 1,433,822.04      | 15.8%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 89,170.23                    | 248,478.00        | 178.7%                |
| Noncapitalized Equipment                                    |                | 4400         | 798,819.05                   | 482,000.00        | -39.7%                |
| Food                                                        |                | 4700         | 1,525,285.17                 | 1,288,799.00      | -15.5%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 2,413,274.45                 | 2,019,277.00      | -16.3%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 45,000.00                    | 45,000.00         | 0.0%                  |
| Dues and Memberships                                        |                | 5300         | 1,000.00                     | 1,000.00          | 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         | 272,166.22                   | 275,820.00        | 1.3%                  |
| Communications                                              |                | 5900         | 5,375.00                     | 4,375.00          | -18.6%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 323,541.22                   | 326,195.00        | 0.8%                  |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                   |                | 6400         | (10,643.00)                  | 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                                       |                |              | (10,643.00)                  | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 140,000.00                   | 177,000.00        | 26.4%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 140,000.00                   | 177,000.00        | 26.4%                 |
| TOTAL, EXPENDITURES                                         |                |              | 6,574,618.03                 | 6,458,572.41      | -1.8%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| From: General Fund                                          |                | 8916         | 25,000.00                    | 25,000.00         | 0.0%                  |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 25,000.00                    | 25,000.00         | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>                                              |                |              |                              |                   |                       |
| Other Sources                                               |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | 25,000.00                    | 25,000.00         | 0.0%                  |

| Description                                                                                                    | Function Codes | Object Codes     | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                                |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                             |                | 8100-8299        | 1,630,021.00                 | 1,686,318.00      | 3.5%                  |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 4,284,390.00                 | 4,368,399.00      | 2.0%                  |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 134,215.59                   | 139,575.00        | 4.0%                  |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 6,048,626.59                 | 6,194,292.00      | 2.4%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 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      |                  | 6,434,618.03                 | 6,281,572.41      | -2.4%                 |
| 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      |                  | 140,000.00                   | 177,000.00        | 26.4%                 |
| 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                                                                                        |                |                  | 6,574,618.03                 | 6,458,572.41      | -1.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (525,991.44)                 | (264,280.41)      | -49.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                         |                |                  |                              |                   |                       |
| a) Transfers In                                                                                                |                | 8900-8929        | 25,000.00                    | 25,000.00         | 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                                                                         |                |                  | 25,000.00                    | 25,000.00         | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (500,991.44)                 | (239,280.41)      | -52.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 3,255,271.35                 | 2,754,279.91      | -15.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 2,754,279.91                 | 2,514,999.50      | -8.7%                 |
| 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             | 2,722,463.51                 | 2,483,183.10      | -8.8%                 |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 31,816.40                    | 31,816.40         | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 2,722,463.51                    | 2,483,183.10      |
| Total, Restricted Balance |                                                                                                              | 2,722,463.51                    | 2,483,183.10      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 238,000.00                   | 73,000.00         | -69.3%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 238,000.00                   | 73,000.00         | -69.3%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 41,086.21                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 608,460.35                   | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,086,141.64                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 1,735,688.20                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,497,688.20)               | 73,000.00         | -104.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (1,497,688.20)               | 73,000.00         | -104.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,933,273.88                 | 435,585.68        | -77.5%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,933,273.88                 | 435,585.68        | -77.5%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,933,273.88                 | 435,585.68        | -77.5%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 435,585.68                   | 508,585.68        | 16.8%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 435,585.68                   | 508,585.68        | 16.8%                 |
| 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 1,557,032.27                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                             |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                              |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                         |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                           |                |              | 1,557,032.27                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                      |                |              | 1,557,032.27                 |                   |                       |
| <b>LCFF SOURCES</b>                                         |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 238,000.00                   | 73,000.00         | -69.3%                |
| 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                                  |                |              | 238,000.00                   | 73,000.00         | -69.3%                |
| TOTAL, REVENUES                                             |                |              | 238,000.00                   | 73,000.00         | -69.3%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                        |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 30,954.52                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                                    |                | 4400         | 10,131.69                    | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 41,086.21                    | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| 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         | 109,024.35                   | 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         | 499,436.00                   | 0.00              | -100.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 608,460.35                   | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements                                           |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 918,239.64                   | 0.00              | -100.0%               |
| Equipment                                                   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 167,902.00                   | 0.00              | -100.0%               |
| Lease Assets                                                |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                         |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 1,086,141.64                 | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Debt Service                                                |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                         |                |              | 1,735,688.20                 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>                                              |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                 |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                        |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 238,000.00                   | 73,000.00         | -69.3%                |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 238,000.00                   | 73,000.00         | -69.3%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 1,735,688.20                 | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 1,735,688.20                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (1,497,688.20)               | 73,000.00         | -104.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (1,497,688.20)               | 73,000.00         | -104.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 1,933,273.88                 | 435,585.68        | -77.5%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 1,933,273.88                 | 435,585.68        | -77.5%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 1,933,273.88                 | 435,585.68        | -77.5%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 435,585.68                   | 508,585.68        | 16.8%                 |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 435,585.68                   | 508,585.68        | 16.8%                 |
| 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              | 2026-27 |
|---------------------------|-------------|----------------------|---------|
|                           |             | Estimated<br>Actuals | Budget  |
| Total, Restricted Balance |             | 0.00                 | 0.00    |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 702,000.00                   | 485,000.00        | -30.9%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 13,178,390.62                | 13,663,390.62     | 3.7%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 13,178,390.62                | 13,663,390.62     | 3.7%                  |
| 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 12,706,695.09                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                                  | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                               |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                    |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                          |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                            |                |              | 12,706,695.09                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                        |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                        |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                       |                |              | 12,706,695.09                |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue                                          |                |              |                              |                   |                       |
| Sales                                                        |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                     |                | 8660         | 702,000.00                   | 485,000.00        | -30.9%                |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 702,000.00                   | 485,000.00        | -30.9%                |
| TOTAL, REVENUES                                              |                |              | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>                                               |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                         |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 702,000.00                   | 485,000.00        | -30.9%                |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | 702,000.00                   | 485,000.00        | -30.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 12,476,390.62                | 13,178,390.62     | 5.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 13,178,390.62                | 13,663,390.62     | 3.7%                  |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 13,178,390.62                | 13,663,390.62     | 3.7%                  |
| 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 316,435.90                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 316,435.90                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 31,090.17                    | 0.00              | -100.0%               |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 12,943.26                    | 0.00              | -100.0%               |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 633,745.09                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 896,506.86                   | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 1,574,285.38                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,257,849.48)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (1,257,849.48)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,271,610.51                 | 13,761.03         | -98.9%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,271,610.51                 | 13,761.03         | -98.9%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,271,610.51                 | 13,761.03         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 13,761.03                    | 13,761.03         | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 13,761.03                    | 13,761.03         | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 1,386,709.49                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 1,386,709.49                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 1,386,709.49                 |                   |                       |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 316,435.90                   | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 316,435.90                   | 0.00              | -100.0%               |
| TOTAL, REVENUES                                          |                |              | 316,435.90                   | 0.00              | -100.0%               |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 25,965.17                    | 0.00              | -100.0%               |
| 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         | 5,125.00                     | 0.00              | -100.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 31,090.17                    | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS                                                     |                | 3101-3102    | 4,959.39                     | 0.00              | -100.0%               |
| PERS                                                     |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 393.86                       | 0.00              | -100.0%               |
| Health and Welfare Benefits                              |                | 3401-3402    | 7,200.20                     | 0.00              | -100.0%               |

| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Unemployment Insurance                                                          |                | 3501-3502    | 13.01                        | 0.00              | -100.0%               |
| Workers' Compensation                                                           |                | 3601-3602    | 376.80                       | 0.00              | -100.0%               |
| 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                                                        |                |              | 12,943.26                    | 0.00              | -100.0%               |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| 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         | 625,726.42                   | 0.00              | -100.0%               |
| Noncapitalized Equipment                                                        |                | 4400         | 8,018.67                     | 0.00              | -100.0%               |
| Food                                                                            |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 633,745.09                   | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 1,400.00                     | 0.00              | -100.0%               |
| Dues and Memberships                                                            |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 895,106.86                   | 0.00              | -100.0%               |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 896,506.86                   | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                           |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                              |                   |                       |
| 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                                                             |                |              | 1,574,285.38                 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                                        |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |
| Other Sources                                                                   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                                     |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                                     |                |              |                              |                   |                       |
| 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%                  |

| Description                                           | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| (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 (- b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                    | Function Codes | Object Codes     | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 316,435.90                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 316,435.90                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 209,405.21                   | 0.00              | -100.0%               |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 470,907.03                   | 0.00              | -100.0%               |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 893,973.14                   | 0.00              | -100.0%               |
| 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                                                                                        |                |                  | 1,574,285.38                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (1,257,849.48)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (1,257,849.48)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 1,271,610.51                 | 13,761.03         | -98.9%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 1,271,610.51                 | 13,761.03         | -98.9%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 1,271,610.51                 | 13,761.03         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 13,761.03                    | 13,761.03         | 0.0%                  |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 13,761.03                    | 13,761.03         | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |



| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 5,400,000.00                 | 0.00              | -100.0%               |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 21,591,876.76                | 12,945,800.00     | -40.0%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 26,991,876.76                | 12,945,800.00     | -52.0%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 638,927.11                   | 665,301.64        | 4.1%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 286,688.92                   | 290,424.82        | 1.3%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 19,253,471.65                | 1,938,100.00      | -89.9%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 6,587,613.30                 | 1,545,990.00      | -76.5%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 187,258,690.22               | 186,000.00        | -99.9%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 214,025,391.20               | 4,625,816.46      | -97.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (187,033,514.44)             | 8,319,983.54      | -104.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 4,517,407.00                 | 4,164,888.00      | -7.8%                 |
| b) Transfers Out                                                                                              |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                         |                |                         |                              |                   |                       |
| a) Sources                                                                                                    |                | 8930-8979               | 95,736,500.00                | 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                                                                        |                |                         | 100,253,907.00               | 4,164,888.00      | -95.8%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (86,779,607.44)              | 12,484,871.54     | -114.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 181,328,913.07               | 193,813,784.61    | 6.9%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 41,210,838.48                | 41,370,560.73     | 0.4%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 140,118,074.59               | 152,443,223.88    | 8.8%                  |
| 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 354,204,633.64               |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                           |                |              | 354,204,633.64               |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 354,204,633.64               |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA                                                        |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 5,400,000.00                 | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                      |                |              | 5,400,000.00                 | 0.00              | -100.0%               |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 4,202,451.13                 | 0.00              | -100.0%               |
| 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         | 11,279,000.00                | 12,308,800.00     | 9.1%                  |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 6,110,425.63                 | 637,000.00        | -89.6%                |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 21,591,876.76                | 12,945,800.00     | -40.0%                |
| TOTAL, REVENUES                                             |                |              | 26,991,876.76                | 12,945,800.00     | -52.0%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |

| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                                                     |                | 2200         | 25,673.50                    | 44,000.00         | 71.4%                 |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 384,538.79                   | 403,527.49        | 4.9%                  |
| Clerical, Technical and Office Salaries                                         |                | 2400         | 228,714.82                   | 217,774.15        | -4.8%                 |
| Other Classified Salaries                                                       |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                                      |                |              | 638,927.11                   | 665,301.64        | 4.1%                  |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| STRS                                                                            |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                                            |                | 3201-3202    | 157,716.31                   | 156,242.43        | -0.9%                 |
| OASDI/Medicare/Alternative                                                      |                | 3301-3302    | 46,978.75                    | 47,160.26         | 0.4%                  |
| Health and Welfare Benefits                                                     |                | 3401-3402    | 72,626.55                    | 76,807.60         | 5.8%                  |
| Unemployment Insurance                                                          |                | 3501-3502    | 316.88                       | 322.88            | 1.9%                  |
| Workers' Compensation                                                           |                | 3601-3602    | 9,050.43                     | 9,891.65          | 9.3%                  |
| 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                                                        |                |              | 286,688.92                   | 290,424.82        | 1.3%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Books and Other Reference Materials                                             |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 3,089,558.84                 | 1,397,100.00      | -54.8%                |
| Noncapitalized Equipment                                                        |                | 4400         | 16,163,912.81                | 541,000.00        | -96.7%                |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 19,253,471.65                | 1,938,100.00      | -89.9%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 17,317.62                    | 2,900.00          | -83.3%                |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 233,412.79                   | 236,900.00        | 1.5%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 448,883.70                   | 204,900.00        | -54.4%                |
| 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         | 5,884,516.03                 | 1,097,400.00      | -81.4%                |
| Communications                                                                  |                | 5900         | 3,483.16                     | 3,890.00          | 11.7%                 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 6,587,613.30                 | 1,545,990.00      | -76.5%                |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 185,058,637.02               | 186,000.00        | -99.9%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 2,200,053.20                 | 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                                                           |                |              | 187,258,690.22               | 186,000.00        | -99.9%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out                                                             |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| 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)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                                             |                |              | 214,025,391.20               | 4,625,816.46      | -97.8%                |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 4,517,407.00                 | 4,164,888.00      | -7.8%                 |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 4,517,407.00                 | 4,164,888.00      | -7.8%                 |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| Proceeds                                                |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 95,736,500.00                | 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         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 95,736,500.00                | 0.00              | -100.0%               |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | 100,253,907.00               | 4,164,888.00      | -95.8%                |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299        | 5,400,000.00                 | 0.00              | -100.0%               |
| 3) Other State Revenue                                                                                        |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799        | 21,591,876.76                | 12,945,800.00     | -40.0%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 26,991,876.76                | 12,945,800.00     | -52.0%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 214,025,391.20               | 4,625,816.46      | -97.8%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 214,025,391.20               | 4,625,816.46      | -97.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (187,033,514.44)             | 8,319,983.54      | -104.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                  |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929        | 4,517,407.00                 | 4,164,888.00      | -7.8%                 |
| b) Transfers Out                                                                                              |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                         |                |                  |                              |                   |                       |
| a) Sources                                                                                                    |                | 8930-8979        | 95,736,500.00                | 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                                                                        |                |                  | 100,253,907.00               | 4,164,888.00      | -95.8%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (86,779,607.44)              | 12,484,871.54     | -114.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 268,108,520.51               | 181,328,913.07    | -32.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 181,328,913.07               | 193,813,784.61    | 6.9%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 41,210,838.48                | 41,370,560.73     | 0.4%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 140,118,074.59               | 152,443,223.88    | 8.8%                  |
| 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 41,210,838.48                   | 41,370,560.73     |
| Total, Restricted Balance |                        | 41,210,838.48                   | 41,370,560.73     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 247,576.60                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 247,576.60                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 3,261,423.40                 | 2,090,000.00      | -35.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 3,261,423.40                 | 2,090,000.00      | -35.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 5,281,110.92                 | 7,371,110.92      | 39.6%                 |
| 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                    | 5,151,033.89                 | 7,241,033.89      | 40.6%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 130,077.03                   | 130,077.03        | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 3,368,356.12                 |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                           |                |              | 3,368,356.12                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 3,368,356.12                 |                   |                       |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll                                                |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll                                              |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes                                          |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes                                          |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes                                        |                |              |                              |                   |                       |
| Parcel Taxes                                                |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other                                                       |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales                                                       |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                    |                | 8660         | 977,000.00                   | 450,000.00        | -53.9%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                          |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                   |                | 8681         | 2,532,000.00                 | 1,640,000.00      | -35.2%                |
| 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                                  |                |              | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| TOTAL, REVENUES                                             |                |              | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |



| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                                                     |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                                         |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                                       |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                                             |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                                        |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 247,576.60                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                           |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                                    |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                                             |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 247,576.60                   | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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                                                             |                |              | 247,576.60                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 3,509,000.00                 | 2,090,000.00      | -40.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 247,576.60                   | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 247,576.60                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 3,261,423.40                 | 2,090,000.00      | -35.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 3,261,423.40                 | 2,090,000.00      | -35.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 2,019,687.52                 | 5,281,110.92      | 161.5%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 5,281,110.92                 | 7,371,110.92      | 39.6%                 |
| 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             | 5,151,033.89                 | 7,241,033.89      | 40.6%                 |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 130,077.03                   | 130,077.03        | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 5,151,033.89                    | 7,241,033.89      |
| Total, Restricted Balance |                        | 5,151,033.89                    | 7,241,033.89      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 17,649,233.00                | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 17,649,233.00                | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 17,649,233.00                | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 17,649,233.00                | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 0.00                         | 17,649,233.00     | New                   |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 0.00                         | 17,649,233.00     | New                   |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 0.00                         | 17,649,233.00     | New                   |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 17,649,233.00                | 17,649,233.00     | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 17,649,233.00                | 17,649,233.00     | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                                               |                | 9140                    | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                        |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 17,649,233.00                | 0.00              | -100.0%               |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 17,649,233.00                | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| 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                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                          |                |              | 17,649,233.00                | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, EMPLOYEE BENEFITS                                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                                          |                |              |                              |                   |                       |
| Books and Other Reference Materials                                                |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                             |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                                           |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                                       |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                                                |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| 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                                                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                     |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                     |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 17,649,233.00                | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 17,649,233.00                | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 17,649,233.00                | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 17,649,233.00                | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 0.00                         | 17,649,233.00     | New                   |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 0.00                         | 17,649,233.00     | New                   |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 0.00                         | 17,649,233.00     | New                   |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 17,649,233.00                | 17,649,233.00     | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 17,649,233.00                | 17,649,233.00     | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 884,657.17                   | 285,000.00        | -67.8%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 884,657.17                   | 285,000.00        | -67.8%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 3,421.00                     | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 831,302.73                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 834,723.73                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 49,933.44                    | 285,000.00        | 470.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 109,445.00                   | 0.00              | -100.0%               |
| 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                                                                        |                |                         | 109,445.00                   | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 159,378.44                   | 285,000.00        | 78.8%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 8,949,260.84                 | 9,234,260.84      | 3.2%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 3,165,158.37                 | 3,275,158.37      | 3.5%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 5,784,102.47                 | 5,959,102.47      | 3.0%                  |
| 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 8,260,490.36                 |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                           |                |              | 8,260,490.36                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 8,260,490.36                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                    |                | 8660         | 884,657.17                   | 285,000.00        | -67.8%                |
| 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                                  |                |              | 884,657.17                   | 285,000.00        | -67.8%                |
| TOTAL, REVENUES                                             |                |              | 884,657.17                   | 285,000.00        | -67.8%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Books and Other Reference Materials                                             |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                                        |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 3,421.00                     | 0.00              | -100.0%               |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 3,421.00                     | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 750,659.73                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 80,643.00                    | 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                                                           |                |              | 831,302.73                   | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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                                                             |                |              | 834,723.73                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| From: General Fund/CSSF                                                         |                | 8912         | 109,445.00                   | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 109,445.00                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |
| Proceeds                                                                        |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                                        |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                                   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                                         |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |

| Description                                             | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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) |                |              | 109,445.00                   | 0.00              | -100.0%               |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 884,657.17                   | 285,000.00        | -67.8%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 884,657.17                   | 285,000.00        | -67.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 834,723.73                   | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 834,723.73                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 49,933.44                    | 285,000.00        | 470.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                  |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929        | 109,445.00                   | 0.00              | -100.0%               |
| 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                                                                        |                |                  | 109,445.00                   | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 159,378.44                   | 285,000.00        | 78.8%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 8,789,882.40                 | 8,949,260.84      | 1.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 8,949,260.84                 | 9,234,260.84      | 3.2%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 3,165,158.37                 | 3,275,158.37      | 3.5%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 5,784,102.47                 | 5,959,102.47      | 3.0%                  |
| 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 3,165,158.37                    | 3,275,158.37      |
| Total, Restricted Balance |                        | 3,165,158.37                    | 3,275,158.37      |



| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 61,424,342.62                | 61,424,342.62     | 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                    | 61,424,342.62                | 61,424,342.62     | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                                               |                | 9140                    | 0.00                         |                   |                       |

| Description                                                | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                          |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                      |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                      |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)        |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other Federal Revenue                                  |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                              |                   |                       |
| Tax Relief Subventions                                     |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Homeowners' Exemptions                                     |                | 8571         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                            |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Other Local Revenue                                        |                |              |                              |                   |                       |
| County and District Taxes                                  |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Secured Roll                                               |                | 8611         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll                                             |                | 8612         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes                                         |                | 8613         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes                                         |                | 8614         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes      |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| 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                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service                                               |                |              |                              |                   |                       |
| Bond Redemptions                                           |                | 7433         | 0.00                         | 0.00              | 0.0%                  |
| Bond Interest and Other Service Charges                    |                | 7434         | 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) |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| To: General Fund                                        |                | 7614         | 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%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| Other Sources                                           |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 61,424,342.62                | 61,424,342.62     | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 61,424,342.62                | 61,424,342.62     | 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             | 61,424,342.62                | 61,424,342.62     | 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<br>Estimated<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 61,424,342.62                   | 61,424,342.62     |
| Total, Restricted Balance |                        | 61,424,342.62                   | 61,424,342.62     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 1,224,499.68                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 54,870.62                    | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 1,279,370.30                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,279,370.30)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (1,279,370.30)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,293,340.49                 | 13,970.19         | -98.9%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,293,340.49                 | 13,970.19         | -98.9%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,293,340.49                 | 13,970.19         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 13,970.19                    | 13,970.19         | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 13,970.19                    | 13,970.19         | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 1,276,124.06                 |                   |                       |
| 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<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>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                                        |                |              | 1,276,124.06                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 1,276,124.06                 |                   |                       |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS                                                     |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                     |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                          |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees                                                          |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                                         |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| 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         | 1,185,923.05                 | 0.00              | -100.0%               |
| Noncapitalized Equipment                                                        |                | 4400         | 38,576.63                    | 0.00              | -100.0%               |
| Food                                                                            |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 1,224,499.68                 | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                                            |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 54,870.62                    | 0.00              | -100.0%               |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 54,870.62                    | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                           |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                              |                   |                       |
| 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                                                             |                |              | 1,279,370.30                 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                                        |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |
| Other Sources                                                                   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                                     |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                                     |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                                            |                |              |                              |                   |                       |
| 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%                  |



| Description                                           | Resource Codes | Object Codes | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Estimated Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 1,279,370.30                 | 0.00              | -100.0%               |
| 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                                                                                       |                |                  | 1,279,370.30                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (1,279,370.30)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (1,279,370.30)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 1,293,340.49                 | 13,970.19         | -98.9%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 1,293,340.49                 | 13,970.19         | -98.9%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 1,293,340.49                 | 13,970.19         | -98.9%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 13,970.19                    | 13,970.19         | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 13,970.19                    | 13,970.19         | 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           | 2026-27 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Estimated Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |

| 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 |
| <b>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)                                              | 8,191.24                  | 8,191.24   | 8,191.24   | 8,268.48          | 8,268.48             | 8,268.48             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>                                                                                                                                                                                                                         | 8,191.24                  | 8,191.24   | 8,191.24   | 8,268.48          | 8,268.48             | 8,268.48             |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                | 5.38                      | 5.38       | 5.38       | 5.38              | 5.38                 | 5.38                 |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     | 8.56                      | 8.56       | 8.56       | 8.56              | 8.56                 | 8.56                 |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               | 1.51                      | 1.51       | 1.51       | 1.51              | 1.51                 | 1.51                 |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         | 1.13                      | 1.13       | 1.13       | 1.13              | 1.13                 | 1.13                 |
| 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]                                                                                                                                                                                                                   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>                                                                                                                                                                                                         | 16.58                     | 16.58      | 16.58      | 16.58             | 16.58                | 16.58                |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 8,207.82                  | 8,207.82   | 8,207.82   | 8,285.06          | 8,285.06             | 8,285.06             |
| <b>7. Adults in Correctional Facilities</b>                                                                                                                                                                                                                                                |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                                                                                                                                                                                    |                           |            |            |                   |                      |                      |

| 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>B. COUNTY OFFICE OF EDUCATION</b>                                                                                   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>                                                               |                           |            |            |                   |                      |                      |
| 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)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>                                                                           |                           |            |            |                   |                      |                      |
| 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]                                               |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>                                                                            |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>                                                                                  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| 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>C. CHARTER SCHOOL ADA</b>                                                                                                                          |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. |                           |            |            |                   |                      |                      |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                          |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>                                                                                                            |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| 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)]                                                     |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                         |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>                                                                                                            |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| 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)]                                                     |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| 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                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>                                                            | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |

| Description                     | Object        | Beginning<br>Balances<br>(Ref. Only) | July          | August        | September      | October       | November      | December        | January       | February       |
|---------------------------------|---------------|--------------------------------------|---------------|---------------|----------------|---------------|---------------|-----------------|---------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE          |                                      |               |               |                |               |               |                 |               |                |
| A. BEGINNING CASH               |               |                                      | 66,619,818.00 | 59,461,378.89 | 41,670,202.36  | 15,224,747.60 | 1,136,606.04  | (13,529,358.95) | 68,988,200.31 | 61,402,188.49  |
| B. RECEIPTS                     |               |                                      |               |               |                |               |               |                 |               |                |
| LCFF Sources                    |               |                                      |               |               |                |               |               |                 |               |                |
| Principal Apportionment         | 8010-<br>8019 |                                      | 609,590.01    | 184,021.01    | 326,185.48     | 331,236.63    | 331,236.63    | 751,753.48      | 331,236.63    | 339,687.46     |
| Property Taxes                  | 8020-<br>8079 |                                      |               |               |                | 8,541,448.29  | 10,028,813.14 | 95,778,286.51   | 14,488,237.63 |                |
| Miscellaneous Funds             | 8080-<br>8099 |                                      |               | 681,366.04    | (2,585,686.65) | (876,397.53)  | (876,397.53)  | 4,769,359.36    | (876,397.53)  | (876,397.53)   |
| Federal Revenue                 | 8100-<br>8299 |                                      | 733.43        | 1,824,835.46  | (4,205,290.49) | 207,335.60    | 534,617.12    | 100,024.64      | 525,675.04    | 200,847.63     |
| Other State Revenue             | 8300-<br>8599 |                                      | 220,864.08    | 194,252.70    | 541,013.52     | 586,093.46    | 1,658,417.12  | 1,142,343.86    | 349,654.86    | 1,081,324.13   |
| Other Local Revenue             | 8600-<br>8799 |                                      | 656,525.72    | 131,913.56    | 788,215.86     | 678,165.87    | 522,501.42    | 3,061,818.37    | 270,435.14    | (1,803,203.42) |
| Interfund Transfers In          | 8900-<br>8929 |                                      |               |               |                |               |               |                 |               |                |
| All Other Financing Sources     | 8930-<br>8979 |                                      |               |               |                |               |               |                 |               |                |
| TOTAL RECEIPTS                  |               |                                      | 1,487,713.24  | 3,016,388.77  | (5,135,562.28) | 9,467,882.32  | 12,199,187.90 | 105,603,586.22  | 15,088,841.77 | (1,057,741.73) |
| C. DISBURSEMENTS                |               |                                      |               |               |                |               |               |                 |               |                |
| Certificated Salaries           | 1000-<br>1999 |                                      | 1,460,273.67  | 8,693,862.91  | 8,992,101.35   | 9,805,589.19  | 9,202,344.45  | 9,706,374.54    | 9,094,871.84  | 9,018,569.81   |
| Classified Salaries             | 2000-<br>2999 |                                      | 2,162,593.83  | 3,988,502.50  | 4,293,364.73   | 4,515,345.41  | 4,489,857.16  | 4,519,277.90    | 4,181,175.62  | 4,180,820.31   |
| Employee Benefits               | 3000-<br>3999 |                                      | 1,439,061.78  | 6,118,643.36  | 6,017,769.07   | 6,456,633.01  | 6,355,369.36  | 5,927,735.79    | 6,870,313.05  | 6,402,364.48   |
| Books and Supplies              | 4000-<br>4999 |                                      | 75,210.28     | 686,920.50    | 777,787.75     | 788,812.98    | 525,931.59    | 392,755.45      | 510,539.44    | 528,934.04     |
| Services                        | 5000-<br>5999 |                                      | 3,509,012.79  | 1,319,636.03  | 1,213,967.04   | 1,929,887.99  | 2,101,762.33  | 2,365,095.45    | 1,856,564.77  | 2,077,390.13   |
| Capital Outlay                  | 6000-<br>6999 |                                      |               |               | 14,902.54      | 21,869.27     |               | 22,549.83       |               | 106,070.56     |
| Other Outgo                     | 7000-<br>7499 |                                      |               |               |                | 37,886.03     |               | 152,238.00      | 161,388.87    |                |
| Interfund Transfers Out         | 7600-<br>7629 |                                      |               |               |                |               | 4,189,888.00  |                 |               |                |

| Description                                        | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August          | September       | October         | November        | December      | January        | February        |
|----------------------------------------------------|-----------|--------------------------------------|----------------|-----------------|-----------------|-----------------|-----------------|---------------|----------------|-----------------|
| All Other Financing Uses                           | 7630-7699 |                                      |                |                 |                 |                 |                 |               |                |                 |
| TOTAL DISBURSEMENTS                                |           |                                      | 8,646,152.35   | 20,807,565.30   | 21,309,892.48   | 23,556,023.88   | 26,865,152.89   | 23,086,026.96 | 22,674,853.59  | 22,314,149.33   |
| D. BALANCE SHEET ITEMS                             |           |                                      |                |                 |                 |                 |                 |               |                |                 |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                |                 |                 |                 |                 |               |                |                 |
| Cash Not In Treasury                               | 9111-9199 |                                      |                |                 |                 |                 |                 |               |                |                 |
| Accounts Receivable                                | 9200-9299 |                                      |                |                 |                 |                 |                 |               |                |                 |
| Due From Other Funds                               | 9310      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Stores                                             | 9320      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Prepaid Expenditures                               | 9330      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Other Current Assets                               | 9340      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Lease Receivable                                   | 9380      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Deferred Outflows of Resources                     | 9490      |                                      |                |                 |                 |                 |                 |               |                |                 |
| SUBTOTAL                                           |           | 0.00                                 | 0.00           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00          | 0.00           | 0.00            |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                |                 |                 |                 |                 |               |                |                 |
| Accounts Payable                                   | 9500-9599 |                                      |                |                 |                 |                 |                 |               |                |                 |
| Due To Other Funds                                 | 9610      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Current Loans                                      | 9640      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Unearned Revenues                                  | 9650      |                                      |                |                 |                 |                 |                 |               |                |                 |
| Deferred Inflows of Resources                      | 9690      |                                      |                |                 |                 |                 |                 |               |                |                 |
| SUBTOTAL                                           |           | 0.00                                 | 0.00           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00          | 0.00           | 0.00            |
| <u>Nonoperating</u>                                |           |                                      |                |                 |                 |                 |                 |               |                |                 |
| Suspense Clearing                                  | 9910      |                                      |                |                 |                 |                 |                 |               |                |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 0.00                                 | 0.00           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00          | 0.00           | 0.00            |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (7,158,439.11) | (17,791,176.53) | (26,445,454.76) | (14,088,141.56) | (14,665,964.99) | 82,517,559.26 | (7,586,011.82) | (23,371,891.06) |
| F. ENDING CASH (A + E)                             |           |                                      | 59,461,378.89  | 41,670,202.36   | 15,224,747.60   | 1,136,606.04    | (13,529,358.95) | 68,988,200.31 | 61,402,188.49  | 38,030,297.43   |
| 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               |           | 38,030,297.43  | 26,662,230.52 | 69,311,649.52 | 71,457,711.63  |          |             |                |                |
| B. RECEIPTS                     |           |                |               |               |                |          |             |                |                |
| LCFF Sources                    |           |                |               |               |                |          |             |                |                |
| Principal Apportionment         | 8010-8019 | 727,645.05     | 339,687.46    | 339,687.46    | 758,048.70     | 0.00     |             | 5,370,016.00   | 5,370,016.00   |
| Property Taxes                  | 8020-8079 | 10,637,043.79  | 56,386,678.68 | 22,117,489.41 | 3,096,114.55   |          |             | 221,074,112.00 | 221,074,112.00 |
| Miscellaneous Funds             | 8080-8099 | (1,786,507.41) | 5,175,907.96  | (893,253.70)  | 5,658,483.52   |          |             | 7,514,079.00   | 7,514,079.00   |
| Federal Revenue                 | 8100-8299 | 299,468.96     | 2,402,873.38  | 111,145.56    | 2,517,752.67   |          |             | 4,520,019.00   | 4,520,019.00   |
| Other State Revenue             | 8300-8599 | 1,620,019.60   | 1,225,411.66  | 1,267,483.76  | 9,430,867.25   |          |             | 19,317,746.00  | 19,317,746.00  |
| Other Local Revenue             | 8600-8799 | 302,714.34     | 684,138.97    | 2,634,629.51  | (1,570,633.24) |          |             | 6,357,222.10   | 6,357,222.10   |
| Interfund Transfers In          | 8900-8929 |                |               |               |                |          |             | 0.00           | 0.00           |
| All Other Financing Sources     | 8930-8979 |                |               |               |                |          |             | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           | 11,800,384.33  | 66,214,698.11 | 25,577,182.00 | 19,890,633.45  | 0.00     | 0.00        | 264,153,194.10 | 264,153,194.10 |
| C. DISBURSEMENTS                |           |                |               |               |                |          |             |                |                |
| Certificated Salaries           | 1000-1999 | 9,172,405.89   | 9,022,596.49  | 9,840,504.59  | 1,910,847.08   | 0.00     |             | 95,920,341.81  | 95,920,341.81  |
| Classified Salaries             | 2000-2999 | 5,145,674.44   | 4,477,358.42  | 4,575,825.57  | 3,240,339.30   |          |             | 49,770,135.19  | 49,770,135.19  |
| Employee Benefits               | 3000-3999 | 6,435,299.51   | 6,394,898.77  | 5,992,162.92  | 9,916,596.25   |          |             | 74,326,847.35  | 74,326,847.35  |
| Books and Supplies              | 4000-4999 | 591,096.86     | 1,142,362.00  | 514,921.88    | 2,705,253.15   |          |             | 9,240,525.92   | 9,240,525.92   |
| Services                        | 5000-5999 | 1,810,203.86   | 1,537,403.82  | 2,008,767.74  | 5,756,448.05   |          |             | 27,486,140.00  | 27,486,140.00  |
| Capital Outlay                  | 6000-6999 | 13,770.68      |               | 34,972.52     | 285,864.60     |          |             | 500,000.00     | 500,000.00     |
| Other Outgo                     | 7000-7499 |                | 990,659.61    | 463,964.67    | 1,433,177.82   |          |             | 3,239,315.00   | 3,239,315.00   |
| Interfund Transfers Out         | 7600-7629 |                |               |               |                |          |             | 4,189,888.00   | 4,189,888.00   |
| All Other Financing Uses        | 7630-7699 |                |               |               |                |          |             | 0.00           | 0.00           |

| Description                                        | Object    | March           | April         | May           | June           | Accruals | Adjustments | TOTAL          | BUDGET         |
|----------------------------------------------------|-----------|-----------------|---------------|---------------|----------------|----------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS                                |           | 23,168,451.24   | 23,565,279.11 | 23,431,119.89 | 25,248,526.25  | 0.00     | 0.00        | 264,673,193.27 | 264,673,193.27 |
| D. BALANCE SHEET ITEMS                             |           |                 |               |               |                |          |             |                |                |
| <u>Assets and Deferred Outflows</u>                |           |                 |               |               |                |          |             |                |                |
| Cash Not In Treasury                               | 9111-9199 |                 |               |               |                |          |             | 0.00           |                |
| Accounts Receivable                                | 9200-9299 |                 |               |               |                |          |             | 0.00           |                |
| Due From Other Funds                               | 9310      |                 |               |               |                |          |             | 0.00           |                |
| Stores                                             | 9320      |                 |               |               |                |          |             | 0.00           |                |
| Prepaid Expenditures                               | 9330      |                 |               |               |                |          |             | 0.00           |                |
| Other Current Assets                               | 9340      |                 |               |               |                |          |             | 0.00           |                |
| Lease Receivable                                   | 9380      |                 |               |               |                |          |             | 0.00           |                |
| Deferred Outflows of Resources                     | 9490      |                 |               |               |                |          |             | 0.00           |                |
| SUBTOTAL                                           |           | 0.00            | 0.00          | 0.00          | 0.00           | 0.00     | 0.00        | 0.00           |                |
| <u>Liabilities and Deferred Inflows</u>            |           |                 |               |               |                |          |             |                |                |
| Accounts Payable                                   | 9500-9599 |                 |               |               |                |          |             | 0.00           |                |
| Due To Other Funds                                 | 9610      |                 |               |               |                |          |             | 0.00           |                |
| Current Loans                                      | 9640      |                 |               |               |                |          |             | 0.00           |                |
| Unearned Revenues                                  | 9650      |                 |               |               |                |          |             | 0.00           |                |
| Deferred Inflows of Resources                      | 9690      |                 |               |               |                |          |             | 0.00           |                |
| SUBTOTAL                                           |           | 0.00            | 0.00          | 0.00          | 0.00           | 0.00     | 0.00        | 0.00           |                |
| <u>Nonoperating</u>                                |           |                 |               |               |                |          |             |                |                |
| Suspense Clearing                                  | 9910      |                 |               |               |                |          |             | 0.00           |                |
| TOTAL BALANCE SHEET ITEMS                          |           | 0.00            | 0.00          | 0.00          | 0.00           | 0.00     | 0.00        | 0.00           |                |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (11,368,066.91) | 42,649,419.00 | 2,146,062.11  | (5,357,892.80) | 0.00     | 0.00        | (519,999.17)   | (519,999.17)   |
| F. ENDING CASH (A + E)                             |           | 26,662,230.52   | 69,311,649.52 | 71,457,711.63 | 66,099,818.83  |          |             |                |                |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                 |               |               |                |          |             | 66,099,818.83  |                |

|                                                                                               |                       |                       |
|-----------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| San Mateo Union High (69047)                                                                  |                       |                       |
|                                                                                               | 2025-26               | 2026-27               |
| <b>General Assumptions</b>                                                                    |                       |                       |
| COLA & Augmentation                                                                           | 2.30%                 | 4.31%                 |
| Base Grant Proration Factor                                                                   | 0.00%                 | 0.00%                 |
| Add-on, ERT & MSA Proration Factor                                                            | 0.00%                 | 0.00%                 |
| Student Assumptions:                                                                          |                       |                       |
| Enrollment Count                                                                              | 8,757                 | 8,613                 |
| Unduplicated Pupil Count (UPC)                                                                | 2,647                 | 2,647                 |
| Unduplicated Pupil Percentage (UPP)                                                           | 28.46%                | 29.99%                |
| Current Year LCFF Average Daily Attendance (ADA)                                              | 8,242.94              | 8,320.18              |
| Funded LCFF ADA                                                                               | 8,313.03              | 8,320.18              |
| LCFF ADA Funding Method                                                                       | 3PY Average           | Current Year          |
| Current Year Necessary Small School (NSS) ADA                                                 | -                     | -                     |
| Funded NSS ADA                                                                                | -                     | -                     |
| <b>LCFF Entitlement Summary</b>                                                               |                       |                       |
| Base Grant                                                                                    | \$103,272,772         | \$107,812,892         |
| Grade Span Adjustment                                                                         | 2,685,108             | 2,803,901             |
| <i>Adjusted Base Grant</i>                                                                    | \$105,957,880         | \$110,616,793         |
| Supplemental Grant                                                                            | 6,031,123             | 6,634,795             |
| Concentration Grant                                                                           | -                     | -                     |
| <b>Total Base, Supplemental and Concentration Grant</b>                                       | \$111,989,003         | \$117,251,588         |
| Allowance: Necessary Small School                                                             | -                     | -                     |
| Add-on: Targeted Instructional Improvement Block Grant                                        | 92,809                | 92,809                |
| Add-on: Home-to-School Transportation                                                         | 250,277               | 257,460               |
| Add-on: Small School District Bus Replacement Program                                         | -                     | -                     |
| Add-on: Economic Recovery Target                                                              | 754,163               | 754,163               |
| Add-on: Transitional Kindergarten                                                             | -                     | -                     |
| <b>Total Allowance and Add-On Amounts</b>                                                     | \$1,097,249           | \$1,104,432           |
| <b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)              | <b>\$113,086,252</b>  | <b>\$118,356,020</b>  |
| Miscellaneous Adjustments                                                                     | -                     | -                     |
| <b>Total LCFF Entitlement</b> (excludes Additional State Aid)                                 | <b>\$ 113,086,252</b> | <b>\$ 118,356,020</b> |
| LCFF Entitlement Per ADA (excludes Categorical MSA)                                           | \$ 13,603             | \$ 14,225             |
| Additional State Aid                                                                          | 3,705,980             | 3,705,980             |
| <b>Total LCFF Entitlement with Additional State Aid</b>                                       | <b>116,792,232</b>    | <b>122,062,000</b>    |
| <b>LCFF Sources Summary</b>                                                                   |                       |                       |
| <b>Funding Source Summary</b>                                                                 |                       |                       |
| Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>                 | \$ 209,356,339        | \$ 213,972,322        |
| Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>              | \$ 1,662,606          | \$ 1,664,036          |
| Net State Aid <i>(excludes Additional State Aid)</i>                                          | \$ -                  | \$ -                  |
| Additional State Aid                                                                          | \$ 3,705,980          | \$ 3,705,980          |
| <b>Total Funding Sources</b>                                                                  | <b>\$ 214,724,925</b> | <b>\$ 219,342,338</b> |
| <b>Funding Source by Resource-Object</b>                                                      |                       |                       |
| State Aid (Resource Code 0000, Object Code 8011)                                              | \$ 3,705,980          | \$ 3,705,980          |
| EPA, Current Year (Resource 1400, Object Code 8012)<br>(P-2 plus Current Year Accrual)        | \$ 1,662,606          | \$ 1,664,036          |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)<br>(P-A less Prior Year Accrual) | \$ (90)               | \$ -                  |
| Property Taxes (Object 8021 to 8089)                                                          | \$ 216,164,870        | \$ 221,074,112        |
| % Change                                                                                      | 5.4326%               | 2.2711%               |
| In-Lieu of Property Taxes (Object Code 8096)                                                  | (6,808,531)           | (7,101,790)           |
| <b>Entitlement and Source Reconciliation</b>                                                  |                       |                       |
| Basic Aid/Excess Tax District Status                                                          | Basic Aid             | Basic Aid             |
| Total LCFF Entitlement                                                                        | \$ 113,086,252        | \$ 118,356,020        |
| Additional State Aid                                                                          | \$ 3,705,980          | \$ 3,705,980          |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement)                               | \$ 1,662,606          | \$ 1,664,036          |
| Excess Taxes before Minimum State Aid                                                         | \$ 96,270,087         | \$ 95,616,302         |
| Total Funding Sources                                                                         | \$ 214,724,925        | \$ 219,342,338        |
| <b>LCAP Percentage to Increase or Improve Services Calculation</b>                            |                       |                       |
| Base Grant <i>(Excludes add-ons for TIIG &amp; Transportation)</i>                            | \$ 110,418,023        | \$ 115,076,936        |
| Supplemental and Concentration Grant funding in the LCAP year                                 | \$ 6,031,123          | \$ 6,634,795          |
| Projected Additional 15% Concentration Grant funding in the LCAP year                         | \$ -                  | \$ -                  |
| Percentage to Increase or Improve Services                                                    | 5.46%                 | 5.77%                 |

| Description                                                                                                 | Object Codes         | 2026-27<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2027-28<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2028-29<br>Projection (E) |
|-------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                           |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                       |                                     |                              |                                     |                           |
| 1. LCFF Sources                                                                                             | 8010-8099            | 223,255,189.00                        | 3.73%                               | 231,573,206.00               | 3.18%                               | 238,936,001.00            |
| 2. Federal Revenues                                                                                         | 8100-8299            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 3. Other State Revenues                                                                                     | 8300-8599            | 4,905,656.00                          | 0.44%                               | 4,927,117.00                 | 0.42%                               | 4,947,840.00              |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 5,265,100.00                          | 3.23%                               | 5,435,110.00                 | 3.26%                               | 5,612,121.00              |
| 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            | (41,421,646.58)                       | 3.63%                               | (42,924,439.31)              | 3.10%                               | (44,255,226.47)           |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 192,004,298.42                        | 3.65%                               | 199,010,993.69               | 3.13%                               | 205,240,735.53            |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                       |                                     |                              |                                     |                           |
| 1. Certificated Salaries                                                                                    |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries                                                                                            |                      |                                       |                                     | 80,814,362.93                |                                     | 81,044,478.43             |
| b. Step & Column Adjustment                                                                                 |                      |                                       |                                     | 780,115.50                   |                                     | 966,302.61                |
| c. Cost-of-Living Adjustment                                                                                |                      |                                       |                                     |                              |                                     |                           |
| d. Other Adjustments                                                                                        |                      |                                       |                                     | (550,000.00)                 |                                     |                           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 80,814,362.93                         | 0.28%                               | 81,044,478.43                | 1.19%                               | 82,010,781.04             |
| 2. Classified Salaries                                                                                      |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries                                                                                            |                      |                                       |                                     | 34,590,654.21                |                                     | 34,476,230.58             |
| b. Step & Column Adjustment                                                                                 |                      |                                       |                                     | 435,576.37                   |                                     | 445,467.61                |
| c. Cost-of-Living Adjustment                                                                                |                      |                                       |                                     |                              |                                     |                           |
| d. Other Adjustments                                                                                        |                      |                                       |                                     | (550,000.00)                 |                                     |                           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 34,590,654.21                         | -0.33%                              | 34,476,230.58                | 1.29%                               | 34,921,698.19             |
| 3. Employee Benefits                                                                                        | 3000-3999            | 50,370,059.94                         | 3.93%                               | 52,348,076.32                | 0.14%                               | 52,423,976.17             |
| 4. Books and Supplies                                                                                       | 4000-4999            | 6,617,423.00                          | 1.05%                               | 6,686,711.00                 | 1.12%                               | 6,761,426.00              |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 15,357,523.00                         | 2.57%                               | 15,751,720.00                | 5.60%                               | 16,633,998.00             |
| 6. Capital Outlay                                                                                           | 6000-6999            | 500,000.00                            | 0.00%                               | 500,000.00                   | 0.00%                               | 500,000.00                |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 675,500.00                            | 9.85%                               | 742,050.00                   | 9.87%                               | 815,255.00                |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (182,000.00)                          | 0.00%                               | (182,000.00)                 | 0.00%                               | (182,000.00)              |
| 9. Other Financing Uses                                                                                     |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers Out                                                                                            | 7600-7629            | 4,189,888.00                          | 1.22%                               | 4,240,809.00                 | 1.24%                               | 4,293,192.00              |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 10. Other Adjustments (Explain in Section F below)                                                          |                      |                                       |                                     |                              |                                     |                           |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 192,933,411.08                        | 1.39%                               | 195,608,075.33               | 1.31%                               | 198,178,326.40            |

| 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)                                                                                                                                                                                                                                                                                                                                            |              | (929,112.66)                 |                            | 3,402,918.36           |                            | 7,062,409.13           |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 46,058,663.25                |                            | 45,129,550.59          |                            | 48,532,468.95          |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 45,129,550.59                |                            | 48,532,468.95          |                            | 55,594,878.08          |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 55,000.00                    |                            | 55,000.00              |                            | 55,000.00              |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         |                              |                            |                        |                            |                        |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         | 37,134,354.78                |                            | 40,417,876.79          |                            | 47,374,698.47          |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         | 0.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 7,940,195.81                 |                            | 8,059,592.16           |                            | 8,165,179.61           |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 45,129,550.59                |                            | 48,532,468.95          |                            | 55,594,878.08          |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| 1. General Fund                                                                                                                                                                                                                                                                                                                                                                                                |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 7,940,195.81                 |                            | 8,059,592.16           |                            | 8,165,179.61           |
| 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         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                         |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              | 7,940,195.81                 |                            | 8,059,592.16           |                            | 8,165,179.61           |
| 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. |              |                              |                            |                        |                            |                        |
| 2026-27 one time payment is removed in 2027-28                                                                                                                                                                                                                                                                                                                                                                 |              |                              |                            |                        |                            |                        |

Budget, July 1  
General Fund  
Multiyear Projections  
Restricted

| 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) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources                                                                                             | 8010-8099            | 10,703,018.00                | 1.78%                      | 10,893,082.00          | 0.00%                      | 10,893,082.00          |
| 2. Federal Revenues                                                                                         | 8100-8299            | 4,520,019.00                 | 0.00%                      | 4,520,019.00           | 0.00%                      | 4,520,019.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 14,412,090.00                | -11.07%                    | 12,816,964.00          | 0.00%                      | 12,816,964.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 1,092,122.10                 | 3.04%                      | 1,125,325.81           | 0.84%                      | 1,134,779.37           |
| 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            | 41,421,646.58                | 3.63%                      | 42,924,439.31          | 3.10%                      | 44,255,226.47          |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 72,148,895.68                | 0.18%                      | 72,279,830.12          | 1.85%                      | 73,620,070.84          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 15,105,978.88          |                            | 15,216,315.08          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 110,336.20             |                            | 184,760.30             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 15,105,978.88                | 0.73%                      | 15,216,315.08          | 1.21%                      | 15,401,075.38          |
| 2. Classified Salaries                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 15,179,480.98          |                            | 15,351,106.48          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 171,625.50             |                            | 186,072.44             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 15,179,480.98                | 1.13%                      | 15,351,106.48          | 1.21%                      | 15,537,178.92          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 23,956,787.41                | 2.03%                      | 24,442,126.71          | -0.15%                     | 24,404,450.85          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 2,623,102.92                 | -1.42%                     | 2,585,860.23           | -1.01%                     | 2,559,618.94           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 12,128,617.00                | 3.61%                      | 12,566,731.90          | 3.97%                      | 13,065,254.09          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 2,740,815.00                 | 5.00%                      | 2,877,856.00           | 5.00%                      | 3,021,749.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | 5,000.00                     | 0.00%                      | 5,000.00               | 0.00%                      | 5,000.00               |
| 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)                                                          |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 71,739,782.19                | 1.82%                      | 73,044,996.40          | 1.30%                      | 73,994,327.18          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|                                                                                                             |                      | 409,113.49                   |                            | (765,166.28)           |                            | (374,256.34)           |

| 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>D. FUND BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                         |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 730,309.13                   |                            | 1,139,422.62           |                            | 374,256.34             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 1,139,422.62                 |                            | 374,256.34             |                            | 0.00                   |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         | 1,139,422.62                 |                            | 374,256.34             |                            | 0.00                   |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         |                              |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 1,139,422.62                 |                            | 374,256.34             |                            | 0.00                   |
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 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)                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| 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. |              |                              |                            |                        |                            |                        |

| 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) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources                                                                                             | 8010-8099            | 233,958,207.00               | 3.64%                      | 242,466,288.00         | 3.04%                      | 249,829,083.00         |
| 2. Federal Revenues                                                                                         | 8100-8299            | 4,520,019.00                 | 0.00%                      | 4,520,019.00           | 0.00%                      | 4,520,019.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 19,317,746.00                | -8.15%                     | 17,744,081.00          | 0.12%                      | 17,764,804.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 6,357,222.10                 | 3.20%                      | 6,560,435.81           | 2.84%                      | 6,746,900.37           |
| 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            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 264,153,194.10               | 2.70%                      | 271,290,823.81         | 2.79%                      | 278,860,806.37         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 95,920,341.81          |                            | 96,260,793.51          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 890,451.70             |                            | 1,151,062.91           |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            | (550,000.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 95,920,341.81                | 0.35%                      | 96,260,793.51          | 1.20%                      | 97,411,856.42          |
| 2. Classified Salaries                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 49,770,135.19          |                            | 49,827,337.06          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 607,201.87             |                            | 631,540.05             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            | (550,000.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 49,770,135.19                | 0.11%                      | 49,827,337.06          | 1.27%                      | 50,458,877.11          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 74,326,847.35                | 3.31%                      | 76,790,203.03          | 0.05%                      | 76,828,427.02          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 9,240,525.92                 | 0.35%                      | 9,272,571.23           | 0.52%                      | 9,321,044.94           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 27,486,140.00                | 3.03%                      | 28,318,451.90          | 4.88%                      | 29,699,252.09          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 500,000.00                   | 0.00%                      | 500,000.00             | 0.00%                      | 500,000.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 3,416,315.00                 | 5.96%                      | 3,619,906.00           | 6.00%                      | 3,837,004.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (177,000.00)                 | 0.00%                      | (177,000.00)           | 0.00%                      | (177,000.00)           |
| 9. Other Financing Uses                                                                                     |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 4,189,888.00                 | 1.22%                      | 4,240,809.00           | 1.24%                      | 4,293,192.00           |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                                                       |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 264,673,193.27               | 1.50%                      | 268,653,071.73         | 1.31%                      | 272,172,653.58         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|                                                                                                             |                      | (519,999.17)                 |                            | 2,637,752.08           |                            | 6,688,152.79           |



| Description                                                                                                            | Object Codes | 2026-27<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2027-28<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2028-29<br>Projection (E) |
|------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| D. FUND BALANCE                                                                                                        |              |                                       |                                     |                              |                                     |                           |
| 1. Net Beginning Fund Balance<br>(Form 01, line F1e)                                                                   |              | 46,788,972.38                         |                                     | 46,268,973.21                |                                     | 48,906,725.29             |
| 2. Ending Fund Balance (Sum lines<br>C and D1)                                                                         |              | 46,268,973.21                         |                                     | 48,906,725.29                |                                     | 55,594,878.08             |
| 3. Components of Ending Fund<br>Balance                                                                                |              |                                       |                                     |                              |                                     |                           |
| a. Nonspendable                                                                                                        | 9710-9719    | 55,000.00                             |                                     | 55,000.00                    |                                     | 55,000.00                 |
| b. Restricted                                                                                                          | 9740         | 1,139,422.62                          |                                     | 374,256.34                   |                                     | 0.00                      |
| c. Committed                                                                                                           |              |                                       |                                     |                              |                                     |                           |
| 1. Stabilization Arrangements                                                                                          | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| 2. Other Commitments                                                                                                   | 9760         | 37,134,354.78                         |                                     | 40,417,876.79                |                                     | 47,374,698.47             |
| d. Assigned                                                                                                            | 9780         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| e. Unassigned/Unappropriated                                                                                           |              |                                       |                                     |                              |                                     |                           |
| 1. Reserve for Economic<br>Uncertainties                                                                               | 9789         | 7,940,195.81                          |                                     | 8,059,592.16                 |                                     | 8,165,179.61              |
| 2. Unassigned/Unappropriated                                                                                           | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| f. Total Components of Ending<br>Fund Balance (Line D3f must<br>agree with line D2)                                    |              | 46,268,973.21                         |                                     | 48,906,725.29                |                                     | 55,594,878.08             |
| E. AVAILABLE RESERVES                                                                                                  |              |                                       |                                     |                              |                                     |                           |
| 1. General Fund                                                                                                        |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                          | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| b. Reserve for Economic<br>Uncertainties                                                                               | 9789         | 7,940,195.81                          |                                     | 8,059,592.16                 |                                     | 8,165,179.61              |
| c. Unassigned/Unappropriated                                                                                           | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| d. Negative Restricted Ending<br>Balances (Negative resources<br>2000-9999)                                            | 979Z         |                                       |                                     | 0.00                         |                                     | 0.00                      |
| 2. Special Reserve Fund -<br>Noncapital Outlay (Fund 17)                                                               |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                          | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| b. Reserve for Economic<br>Uncertainties                                                                               | 9789         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| c. Unassigned/Unappropriated                                                                                           | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| 3. Total Available Reserves - by<br>Amount (Sum lines E1a thru E2c)                                                    |              | 7,940,195.81                          |                                     | 8,059,592.16                 |                                     | 8,165,179.61              |
| 4. Total Available Reserves - by<br>Percent (Line E3 divided by Line<br>F3c)                                           |              | 3.00%                                 |                                     | 3.00%                        |                                     | 3.00%                     |
| F. RECOMMENDED RESERVES                                                                                                |              |                                       |                                     |                              |                                     |                           |
| 1. Special Education Pass-through<br>Exclusions                                                                        |              |                                       |                                     |                              |                                     |                           |
| For districts that serve as the<br>administrative unit (AU) of a<br>special education local plan area<br>(SELPA):      |              |                                       |                                     |                              |                                     |                           |
| a. Do you choose to exclude<br>from the reserve calculation the<br>pass-through funds distributed<br>to SELPA members? | No           |                                       |                                     |                              |                                     |                           |

| Description                                                                                                                                                      | Object Codes | 2026-27<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2027-28<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2028-29<br>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)               |              |                                       |                                     |                              |                                     |                           |
|                                                                                                                                                                  |              | 8,268.48                              |                                     | 8,450.18                     |                                     | 8,505.86                  |
| 3. Calculating the Reserves                                                                                                                                      |              |                                       |                                     |                              |                                     |                           |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                              |              | 264,673,193.27                        |                                     | 268,653,071.73               |                                     | 272,172,653.58            |
| 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)                                                                                          |              | 264,673,193.27                        |                                     | 268,653,071.73               |                                     | 272,172,653.58            |
| 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)                                                                                                            |              | 7,940,195.80                          |                                     | 8,059,592.15                 |                                     | 8,165,179.61              |
| 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)                                                                                                                 |              | 7,940,195.80                          |                                     | 8,059,592.15                 |                                     | 8,165,179.61              |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                 |              | YES                                   |                                     | YES                          |                                     | YES                       |

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

| Description                                              | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|----------------------------------------------------------|--------------------------------------------------------|-----------------------|----------------------------------------------------------|-----------------------|--------------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------------|
| 01 GENERAL FUND                                          |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 0.00                                                     | (177,000.00)          |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 4,189,888.00                                |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND                 |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 0.00                                                     | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND                  |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 0.00                                                     | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                   |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 11 ADULT EDUCATION FUND                                  |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 0.00                                                     | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 12 CHILD DEVELOPMENT FUND                                |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 0.00                                                     | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 13 CAFETERIA SPECIAL REVENUE FUND                        |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  | 177,000.00                                               | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 25,000.00                                  | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 14 DEFERRED MAINTENANCE FUND                             |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                   |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN<br>CAPITAL OUTLAY |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                   |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                       | 0.00                                                   | 0.00                  |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |

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

| Description                                            | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>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<br>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                              |                                                        |                       |                                                          |                       | 4,164,888.00                               | 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<br>PROJECTS |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                     | 0.00                                                   | 0.00                  |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                              |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                    |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS           |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                     | 0.00                                                   | 0.00                  |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                              |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                    |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 51 BOND INTEREST AND REDEMPTION FUND                   |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                     |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                              |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                    |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS           |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                     |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                              |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                    |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 53 TAX OVERRIDE FUND                                   |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                                     |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                              |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                                    |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |

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

| Description                              | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|------------------------------------------|--------------------------------------------------------|-----------------------|----------------------------------------------------------|-----------------------|--------------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------------|
| 56 DEBT SERVICE FUND                     |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                       |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                |                                                        |                       |                                                          |                       | 0.00                                       | 0.00                                        |                                       |                                     |
| Fund Reconciliation                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| 57 FOUNDATION PERMANENT FUND             |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Expenditure Detail                       | 0.00                                                   | 0.00                  | 0.00                                                     | 0.00                  |                                            |                                             |                                       |                                     |
| Other Sources/Uses Detail                |                                                        |                       |                                                          |                       |                                            | 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                |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| Fund Reconciliation                      |                                                        |                       |                                                          |                       |                                            |                                             |                                       |                                     |
| TOTALS                                   | 0.00                                                   | 0.00                  | 177,000.00                                               | (177,000.00)          | 4,189,888.00                               | 4,189,888.00                                |                                       |                                     |

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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): | 8,268            |                |
| <b>District's ADA Standard Percentage Level:</b>                  | <b>1.0%</b>      |                |

### 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<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA (Form A, Lines<br>A4 and C4) | ADA Variance Level (If<br>Budget is greater than<br>Actuals, else N/A) | Status         |
|-----------------------------|---------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|----------------|
| Third Prior Year (2023-24)  |                                                         |                                                                        |                                                                        |                |
| District Regular            | 8,357                                                   | 8,360                                                                  |                                                                        |                |
| Charter School              |                                                         |                                                                        |                                                                        |                |
| <b>Total ADA</b>            | <b>8,357</b>                                            | <b>8,360</b>                                                           | <b>N/A</b>                                                             | <b>Met</b>     |
| Second Prior Year (2024-25) |                                                         |                                                                        |                                                                        |                |
| District Regular            | 8,164                                                   | 8,225                                                                  |                                                                        |                |
| Charter School              |                                                         |                                                                        |                                                                        |                |
| <b>Total ADA</b>            | <b>8,164</b>                                            | <b>8,225</b>                                                           | <b>N/A</b>                                                             | <b>Met</b>     |
| First Prior Year (2025-26)  |                                                         |                                                                        |                                                                        |                |
| District Regular            | 8,412                                                   | 8,191                                                                  |                                                                        |                |
| Charter School              |                                                         | 0                                                                      |                                                                        |                |
| <b>Total ADA</b>            | <b>8,412</b>                                            | <b>8,191</b>                                                           | <b>2.6%</b>                                                            | <b>Not Met</b> |
| Budget Year (2026-27)       |                                                         |                                                                        |                                                                        |                |
| District Regular            | 8,268                                                   |                                                                        |                                                                        |                |
| Charter School              | 0                                                       |                                                                        |                                                                        |                |
| <b>Total ADA</b>            | <b>8,268</b>                                            |                                                                        |                                                                        |                |

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:  
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.
- 1b.

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

Explanation:  
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.



2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

| Fiscal Year                 | Budget       | Enrollment<br>CALPADS Actual | Enrollment Variance Level (If<br>Budget is greater than<br>Actual, else N/A) | Status     |
|-----------------------------|--------------|------------------------------|------------------------------------------------------------------------------|------------|
| Third Prior Year (2023-24)  |              |                              |                                                                              |            |
| District Regular            | 8,661        | 9,378                        |                                                                              |            |
| Charter School              |              |                              |                                                                              |            |
| <b>Total Enrollment</b>     | <b>8,661</b> | <b>9,378</b>                 | <b>N/A</b>                                                                   | <b>Met</b> |
| Second Prior Year (2024-25) |              |                              |                                                                              |            |
| District Regular            | 8,457        | 9,342                        |                                                                              |            |
| Charter School              |              |                              |                                                                              |            |
| <b>Total Enrollment</b>     | <b>8,457</b> | <b>9,342</b>                 | <b>N/A</b>                                                                   | <b>Met</b> |
| First Prior Year (2025-26)  |              |                              |                                                                              |            |
| District Regular            | 8,700        | 8,739                        |                                                                              |            |
| Charter School              |              |                              |                                                                              |            |
| <b>Total Enrollment</b>     | <b>8,700</b> | <b>8,739</b>                 | <b>N/A</b>                                                                   | <b>Met</b> |
| Budget Year (2026-27)       |              |                              |                                                                              |            |
| District Regular            | 8,595        |                              |                                                                              |            |
| Charter School              |              |                              |                                                                              |            |
| <b>Total Enrollment</b>     | <b>8,595</b> |                              |                                                                              |            |

**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<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment CALPADS Actual<br>(Criterion 2, Item 2A) | Historical Ratio of ADA to<br>Enrollment |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|
| Third Prior Year (2023-24)                                                  |                                                                     |                                                     |                                          |
| District Regular                                                            | 8,360                                                               | 9,378                                               |                                          |
| Charter School                                                              |                                                                     | 0                                                   |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,360</b>                                                        | <b>9,378</b>                                        | <b>89.1%</b>                             |
| Second Prior Year (2024-25)                                                 |                                                                     |                                                     |                                          |
| District Regular                                                            | 8,225                                                               | 9,342                                               |                                          |
| Charter School                                                              | 0                                                                   |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,225</b>                                                        | <b>9,342</b>                                        | <b>88.0%</b>                             |
| First Prior Year (2025-26)                                                  |                                                                     |                                                     |                                          |
| District Regular                                                            | 8,191                                                               | 8,739                                               |                                          |
| Charter School                                                              |                                                                     |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,191</b>                                                        | <b>8,739</b>                                        | <b>93.7%</b>                             |
| Historical Average Ratio:                                                   |                                                                     |                                                     | 90.3%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |                                                                     |                                                     | 90.8%                                    |

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<br>(Form A, Lines A4 and C4) | Enrollment Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|-------------------------------|-------------------------------------------------------|-------------------------------------------------------|----------------------------|----------------|
| Budget Year (2026-27)         |                                                       |                                                       |                            |                |
| District Regular              | 8,268                                                 | 8,595                                                 |                            |                |
| Charter School                | 0                                                     |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>8,268</b>                                          | <b>8,595</b>                                          | <b>96.2%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2027-28) |                                                       |                                                       |                            |                |
| District Regular              | 8,419                                                 | 8,752                                                 |                            |                |
| Charter School                |                                                       |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>8,419</b>                                          | <b>8,752</b>                                          | <b>96.2%</b>               | <b>Not Met</b> |
| 2nd Subsequent Year (2028-29) |                                                       |                                                       |                            |                |
| District Regular              | 8,475                                                 | 8,810                                                 |                            |                |
| Charter School                |                                                       |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>8,475</b>                                          | <b>8,810</b>                                          | <b>96.2%</b>               | <b>Not Met</b> |

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)

District is basic aid and ADA variables have a minimal impact on funding.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

|                                                                              | Prior Year<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population                                                |                         |                          |                                  |                                  |
| a. ADA (Funded) (Form A, lines A6 and C4)                                    | 8,207.82                | 8,285.06                 |                                  |                                  |
| b. Prior Year ADA (Funded)                                                   |                         | 8,207.82                 | 8,285.06                         | 0.00                             |
| c. Difference (Step 1a minus Step 1b)                                        |                         | 77.24                    | (8,285.06)                       | 0.00                             |
| d. Percent Change Due to Population (Step 1c divided by Step 1b)             |                         | .94%                     | (100.00%)                        | 0.00%                            |
| Step 2 - Change in Funding Level                                             |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding                                                   |                         |                          |                                  |                                  |
| b1. COLA percentage                                                          |                         |                          |                                  |                                  |
| b2. COLA amount (proxy for purposes of this criterion)                       |                         | 0.00                     | 0.00                             | 0.00                             |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)         |                         | 0.00%                    | 0.00%                            | 0.00%                            |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) |                         | .94%                     | (100.00%)                        | 0.00%                            |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                               |                         | N/A                      | N/A                              | N/A                              |

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

|                                                                        | Prior Year<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089)          | 216,164,870.00          | 221,074,112.00           | 229,467,283.00                   | 236,920,883.00                   |
| Percent Change from Previous Year                                      |                         | 2.27%                    | 3.80%                            | 3.25%                            |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): |                         | 1.27% to 3.27%           | 2.80% to 4.80%                   | 2.25% to 4.25%                   |

**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<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(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<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|-------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 221,557,584.00          | 226,444,128.00           | 234,867,443.00                   | 242,332,179.00                   |
| District's Projected Change in LCFF Revenue:          |                         | 2.21%                    | 3.72%                            | 3.18%                            |
| Basic Aid Standard                                    |                         | 1.27% to 3.27%           | 2.80% to 4.80%                   | 2.25% to 4.25%                   |
| Status:                                               |                         | Not Met                  | Not Met                          | Not Met                          |

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

2026-27 Property taxes are projected to increase by 4.32% AV

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.

| Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)                                                                                        |                                                       |                                                    | Ratio                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------|
| Fiscal Year                                                                                                                                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) | of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
| Third Prior Year (2023-24)                                                                                                                              | 139,198,158.02                                        | 161,458,938.27                                     | 86.2%                                                                       |
| Second Prior Year (2024-25)                                                                                                                             | 148,697,111.01                                        | 171,905,501.21                                     | 86.5%                                                                       |
| First Prior Year (2025-26)                                                                                                                              | 157,745,773.57                                        | 181,175,276.98                                     | 87.1%                                                                       |
| Historical Average Ratio:                                                                                                                               |                                                       |                                                    | 86.6%                                                                       |
|                                                                                                                                                         |                                                       |                                                    |                                                                             |
|                                                                                                                                                         | Budget Year<br>(2026-27)                              | 1st Subsequent Year<br>(2027-28)                   | 2nd Subsequent Year<br>(2028-29)                                            |
| District's Reserve Standard Percentage (Criterion 10B, Line 4):                                                                                         | 3.0%                                                  | 3.0%                                               | 3.0%                                                                        |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | 83.6% to 89.6%                                        | 83.6% to 89.6%                                     | 83.6% to 89.6%                                                              |

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

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)        |                                                    | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) |                                                                                            |        |
|                               | (Form MYP, Lines B1-B3)                               | (Form MYP, Lines B1-B8, B10)                       |                                                                                            |        |
| Budget Year (2026-27)         | 165,775,077.08                                        | 188,743,523.08                                     | 87.8%                                                                                      | Met    |
| 1st Subsequent Year (2027-28) | 167,868,785.33                                        | 191,367,266.33                                     | 87.7%                                                                                      | Met    |
| 2nd Subsequent Year (2028-29) | 169,356,455.40                                        | 193,885,134.40                                     | 87.3%                                                                                      | 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<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|--------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | .94%                     | (100.00%)                        | 0.00%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-9.06% to 10.94%</b>  | <b>-110.00% to -90.00%</b>       | <b>-10.00% to 10.00%</b>         |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -4.06% to 5.94%          | -105.00% to -95.00%              | -5.00% to 5.00%                  |

**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<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|-------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |                                        |
| First Prior Year (2025-26)                                              | 5,545,870.23 |                                      |                                        |
| Budget Year (2026-27)                                                   | 4,520,019.00 | (18.50%)                             | Yes                                    |
| 1st Subsequent Year (2027-28)                                           | 4,520,019.00 | 0.00%                                | Yes                                    |
| 2nd Subsequent Year (2028-29)                                           | 4,520,019.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2025-26)    | 21,359,935.73 |         |     |
| Budget Year (2026-27)         | 19,317,746.00 | (9.56%) | Yes |
| 1st Subsequent Year (2027-28) | 17,744,081.00 | (8.15%) | Yes |
| 2nd Subsequent Year (2028-29) | 17,764,804.00 | .12%    | No  |

**Explanation:**  
(required if Yes)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2025-26)    | 10,508,681.46 |          |     |
| Budget Year (2026-27)         | 6,357,222.10  | (39.51%) | Yes |
| 1st Subsequent Year (2027-28) | 6,560,435.81  | 3.20%    | Yes |
| 2nd Subsequent Year (2028-29) | 6,746,900.37  | 2.84%    | No  |

**Explanation:**  
(required if Yes)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2025-26)    | 17,488,806.13 |          |     |
| Budget Year (2026-27)         | 9,240,525.92  | (47.16%) | Yes |
| 1st Subsequent Year (2027-28) | 9,272,571.23  | .35%     | Yes |
| 2nd Subsequent Year (2028-29) | 9,321,044.94  | .52%     | No  |

**Explanation:**  
(required if Yes)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2025-26)    | 31,205,713.82 |          |     |
| Budget Year (2026-27)         | 27,486,140.00 | (11.92%) | Yes |
| 1st Subsequent Year (2027-28) | 28,318,451.90 | 3.03%    | Yes |
| 2nd Subsequent Year (2028-29) | 29,699,252.09 | 4.88%    | No  |

**Explanation:**  
(required if Yes)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

**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<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

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

|                               |               |          |         |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2025-26)    | 37,414,487.42 |          |         |
| Budget Year (2026-27)         | 30,194,987.10 | (19.30%) | Not Met |
| 1st Subsequent Year (2027-28) | 28,824,535.81 | (4.54%)  | Not Met |
| 2nd Subsequent Year (2028-29) | 29,031,723.37 | .72%     | Met     |

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

|                               |               |          |         |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2025-26)    | 48,694,519.95 |          |         |
| Budget Year (2026-27)         | 36,726,665.92 | (24.58%) | Not Met |
| 1st Subsequent Year (2027-28) | 37,591,023.13 | 2.35%    | Not Met |
| 2nd Subsequent Year (2028-29) | 39,020,297.03 | 3.80%    | Met     |

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

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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)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

- 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)

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.

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

All funds received in 2025-26 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2026-27.



7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses





<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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<br>(2023-24) | Second Prior Year<br>(2024-25) | First Prior Year<br>(2025-26) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)                                                                               |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)                                                                             | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)                                                                     | 7,034,350.88                  | 7,450,886.02                   | 8,110,189.43                  |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)                                                                              | 0.00                          | 0.00                           | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)                                                                                                 | 7,034,350.88                  | 7,450,886.02                   | 8,110,189.43                  |
| 2. Expenditures and Other Financing Uses                                                                                                    |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)                                                   | 234,478,362.33                | 248,362,867.11                 | 270,339,647.44                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)                                                                    | 234,478,362.33                | 248,362,867.11                 | 270,339,647.44                |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)                                                                  | 3.0%                          | 3.0%                           | 3.0%                          |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>                                                       | <b>1.0%</b>                   | <b>1.0%</b>                    | <b>1.0%</b>                   |

<sup>1</sup>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.

<sup>2</sup>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             | Total Unrestricted           | Deficit Spending Level         | Status |
|------------------------------------------|---------------------------|------------------------------|--------------------------------|--------|
|                                          | Unrestricted Fund Balance | Expenditures                 | (If Net Change in              |        |
|                                          | (Form 01, Section E)      | and Other Financing Uses     | Unrestricted Fund              |        |
|                                          | (Form 01, Section E)      | (Form 01, Objects 1000-7999) | Balance is negative, else N/A) |        |
| Third Prior Year (2023-24)               | 3,864,614.13              | 166,575,613.27               | N/A                            | Met    |
| Second Prior Year (2024-25)              | 2,991,398.23              | 177,756,731.21               | N/A                            | Met    |
| First Prior Year (2025-26)               | 2,957,316.33              | 185,827,128.98               | N/A                            | Met    |
| Budget Year (2026-27) (Information only) | (929,112.66)              | 192,933,411.08               |                                |        |

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)

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 <sup>1</sup> | 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  |

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) |  | Status |
|------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------|--|--------|
|                                          | Original Budget                                                                                      | Estimated/Unaudited Actuals |                                                                          |  |        |
| Third Prior Year (2023-24)               | 35,665,108.14                                                                                        | 36,245,334.56               | N/A                                                                      |  | Met    |
| Second Prior Year (2024-25)              | 37,731,146.68                                                                                        | 40,109,948.69               | N/A                                                                      |  | Met    |
| First Prior Year (2025-26)               | 40,393,405.59                                                                                        | 43,101,346.92               | N/A                                                                      |  | Met    |
| Budget Year (2026-27) (Information only) | 46,058,663.25                                                                                        |                             |                                                                          |  |        |

<sup>2</sup> 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.

| Ending Cash Balance    |                                  |        |
|------------------------|----------------------------------|--------|
| General Fund           |                                  |        |
| Fiscal Year            | (Form CASH, Line F, June Column) | Status |
| Current Year (2026-27) | 66,099,818.83                    | 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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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  |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 8,268                    | 8,450                            | 8,506                            |
| <b>District's Reserve Standard Percentage Level:</b>                                                                     | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

**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):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,

objects 7211-7213 and 7221-7223)

| Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|--------------------------|----------------------------------|----------------------------------|
| 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<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 264,673,193.27           | 268,653,071.73                   | 272,172,653.58                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                     | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 264,673,193.27           | 268,653,071.73                   | 272,172,653.58                   |

|    |                                                                                      |                     |                     |                     |
|----|--------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 4. | Reserve Standard Percentage Level                                                    | 3%                  | 3%                  | 3%                  |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 7,940,195.80        | 8,059,592.15        | 8,165,179.61        |
| 6. | Reserve Standard - by Amount<br>(\$90,000 for districts with 0 to 1,000 ADA, else 0) | 0.00                | 0.00                | 0.00                |
| 7. | <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>         | <b>7,940,195.80</b> | <b>8,059,592.15</b> | <b>8,165,179.61</b> |

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

|                                                                     |                                                                                                                                                                 | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):   |                                                                                                                                                                 |                          |                                  |                                  |
| 1.                                                                  | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)                                                                        | 0.00                     |                                  |                                  |
| 2.                                                                  | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)                                                                | 7,940,195.81             | 8,059,592.16                     | 8,165,179.61                     |
| 3.                                                                  | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)                                                                  | 0.00                     | 0.00                             | 0.00                             |
| 4.                                                                  | General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5.                                                                  | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)                                                                | 0.00                     |                                  |                                  |
| 6.                                                                  | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)                                                        | 0.00                     |                                  |                                  |
| 7.                                                                  | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)                                                          | 0.00                     |                                  |                                  |
| 8.                                                                  | District's Budgeted Reserve Amount<br>(Lines C1 thru C7)                                                                                                        | 7,940,195.81             | 8,059,592.16                     | 8,165,179.61                     |
| 9.                                                                  | District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)                                                            | 3.00%                    | 3.00%                            | 3.00%                            |
| <b>District's Reserve Standard</b><br><b>(Section 10B, Line 7):</b> |                                                                                                                                                                 | <b>7,940,195.80</b>      | <b>8,059,592.15</b>              | <b>8,165,179.61</b>              |
| 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)

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**SUPPLEMENTAL INFORMATION**

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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 |
|-------------------------------------------------------------------------------------------------|-----------------|------------------|----------------|--------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |        |
| First Prior Year (2025-26)                                                                      | (40,054,651.01) |                  |                |        |
| Budget Year (2026-27)                                                                           | (41,421,646.58) | 1,366,995.57     | 3.4%           | Met    |
| 1st Subsequent Year (2027-28)                                                                   | (42,924,439.31) | 1,502,792.73     | 3.6%           | Met    |
| 2nd Subsequent Year (2028-29)                                                                   | (44,255,226.47) | 1,330,787.16     | 3.1%           | Met    |
| <b>1b. Transfers In, General Fund *</b>                                                         |                 |                  |                |        |
| First Prior Year (2025-26)                                                                      | 0.00            |                  |                |        |
| Budget Year (2026-27)                                                                           | 0.00            | 0.00             | 0.0%           | Met    |
| 1st Subsequent Year (2027-28)                                                                   | 0.00            | 0.00             | 0.0%           | Met    |
| 2nd Subsequent Year (2028-29)                                                                   | 0.00            | 0.00             | 0.0%           | Met    |
| <b>1c. Transfers Out, General Fund *</b>                                                        |                 |                  |                |        |
| First Prior Year (2025-26)                                                                      | 4,651,852.00    |                  |                |        |
| Budget Year (2026-27)                                                                           | 4,189,888.00    | (461,964.00)     | (9.9%)         | Met    |
| 1st Subsequent Year (2027-28)                                                                   | 4,240,809.00    | 50,921.00        | 1.2%           | Met    |
| 2nd Subsequent Year (2028-29)                                                                   | 4,293,192.00    | 52,383.00        | 1.2%           | Met    |

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 |  | SACS Fund and Object Codes Used For: |                                    | Principal Balance<br>as of July 1, 2026 |
|-------------------------------|------------|--|--------------------------------------|------------------------------------|-----------------------------------------|
|                               | Remaining  |  | Funding Sources (Revenues)           | Debt Service (Expenditures)        |                                         |
| Leases                        |            |  |                                      |                                    |                                         |
| Certificates of Participation |            |  |                                      |                                    |                                         |
| General Obligation Bonds      | various    |  | Fund 51                              | Fund 51                            | 668,248,421                             |
| Supp Early Retirement Program |            |  |                                      |                                    |                                         |
| State School Building Loans   |            |  |                                      |                                    |                                         |
| Compensated Absences          | various    |  | General, Cafeteria, and Adult Fund   | General, Cafeteria, and Adult Fund | 7,353,341                               |

Other Long-term Commitments (do not include OPEB):

|        |  |  |  |             |
|--------|--|--|--|-------------|
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
| TOTAL: |  |  |  | 675,601,762 |

| Type of Commitment (continued)                                | Prior Year<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|---------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
|                                                               | Annual Payment          | Annual Payment           | Annual Payment                   | Annual Payment                   |
|                                                               | (P & I)                 | (P & I)                  | (P & I)                          | (P & I)                          |
| Leases                                                        |                         |                          |                                  |                                  |
| Certificates of Participation                                 |                         |                          |                                  |                                  |
| General Obligation Bonds                                      | 69,247,279              | 59,142,393               | 61,114,339                       | 68,499,294                       |
| Supp Early Retirement Program                                 |                         |                          |                                  |                                  |
| State School Building Loans                                   |                         |                          |                                  |                                  |
| Compensated Absences                                          |                         |                          |                                  |                                  |
| Other Long-term Commitments (continued):                      |                         |                          |                                  |                                  |
|                                                               |                         |                          |                                  |                                  |
|                                                               |                         |                          |                                  |                                  |
|                                                               |                         |                          |                                  |                                  |
|                                                               |                         |                          |                                  |                                  |
| Total Annual Payments:                                        | 69,247,279              | 59,142,393               | 61,114,339                       | 68,499,294                       |
| Has total annual payment increased over prior year (2025-26)? | No                      | No                       | No                               | No                               |

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

448,460.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

448,460.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2025

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

448,460.00

448,460.00

448,460.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

250,000.00

250,000.00

250,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

448,460.00

448,460.00

448,460.00

d. Number of retirees receiving OPEB benefits

19.00

19.00

19.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|                                                                                  | Prior Year (2nd Interim)<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|----------------------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent (FTE) positions | 536.60                                | 530.20                   | 530.20                           | 530.20                           |

**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:                                                | Jun 25, 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:                                                                          | Jun 25, 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 25, 2026                                                                         |
| 4.  | Period covered by the agreement:                                                                                               | Begin Date: End Date:                                                                |
| 5.  | Salary settlement:                                                                                                             | Budget Year 1st Subsequent Year 2nd Subsequent Year<br>(2026-27) (2027-28) (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 | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2026-27)   | (2027-28)           | (2028-29)           |

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

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

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

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

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

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

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

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

**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.):

|  |
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**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)<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 472.60                                | 462.27                   | 462.27                           | 462.27                           |

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

528,897

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

7. Amount included for any tentative salary schedule increases

2,115,588

2,115,588

2,115,588

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

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

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

Yes

Yes

Yes

10,039,663

10,039,663

10,039,663

100.0%

100.0%

100.0%

6.0%

12.0%

0.0%

**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:

Yes

550,000

An additional \$1000 per FTE for 2025-26.

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

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

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

Yes

Yes

Yes

1.3%

1.3%

1.3%

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

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

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

Yes

Yes

Yes

Yes

Yes

Yes

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

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

|  |
|--|
|  |
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|  |

**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)<br>(2025-26) | Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 67.00                                 | 69.00                    | 69.00                            | 69.00                            |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

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:

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")

| Budget Year<br>(2026-27) | 1st Subsequent Year<br>(2027-28) | 2nd Subsequent Year<br>(2028-29) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 647,132                  | 647,132                          | 647,132                          |
|                          |                                  |                                  |

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 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.

|            |                                                                                                                                                                                                                                      |     |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A1.</b> | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?                                                                                                           | No  |
| <b>A2.</b> | Is the system of personnel position control independent from the payroll system?                                                                                                                                                     | No  |
| <b>A3.</b> | 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)                                                   | Yes |
| <b>A4.</b> | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?                                                                                      | No  |
| <b>A5.</b> | 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  |
| <b>A6.</b> | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                            | No  |
| <b>A7.</b> | Is the district's financial system independent of the county office system?                                                                                                                                                          | No  |
| <b>A8.</b> | 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  |
| <b>A9.</b> | 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**

**SACS Web System - SACS V15**  
6/16/2026 3:35:33 PM

41-69047-0000000

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

**San Mateo Union High**

**San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

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

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

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

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

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

|                                                                                                                                                                                                                                                                |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.                                                                                                                                                 | <b><u>Passed</u></b> |
| <b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).                                                                 | <b><u>Passed</u></b> |
| <b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.                                                                                                                                                  | <b><u>Passed</u></b> |
| <b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | <b><u>Passed</u></b> |
| <b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.                                                                                                                      | <b><u>Passed</u></b> |
| <b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.                                                                                                   | <b><u>Passed</u></b> |
| <b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.                                                        | <b><u>Passed</u></b> |
| <b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.                                                                    | <b><u>Passed</u></b> |
| <b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.                                                                                       | <b><u>Passed</u></b> |

## **SUPPLEMENTAL CHECKS**

|                                                                                                                                                                                                                                                                                           |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).                                                                                                                                         | <b><u>Passed</u></b> |
| <b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. | <b><u>Passed</u></b> |
| <b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.                                                             | <b><u>Passed</u></b> |

## **EXPORT VALIDATION CHECKS**

|                                                                                                                                                                                                                                                                                       |                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) | <b><u>Passed</u></b> |



|                                                                                                                                                                                                                                                                                                                                                                                                            |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.                                                                                                                                                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |
| <b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.                                                                                                                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.                                                                                                                                                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.                                                                                                                                                                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <b><u>Passed</u></b> |
| <b>VERSION-CHECK - (Warning)</b> - All versions are current.                                                                                                                                                                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.                                                                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |

**GENERAL FUND REVENUES****BASIC AID DISTRICTS**

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.

| FY 2026-27                                                   | FY 2027-28                                                   | FY 2028-29                                                            |
|--------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------|
| Secured Property Taxes 4.32%                                 | Secured Property Taxes 3.50%                                 | Secured Property Taxes 3.50%                                          |
| Set aside 1.5% of increase in secured taxes for property tax | Set aside 1.5% of increase in secured taxes for property tax | Set aside 1.5% of increase in secured taxes for property tax refunds. |

**FEDERAL REVENUES**

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.

| FY 2026-27                                                                                                    | FY 2027-28                                                                                                    | FY 2028-29                                                                                                    |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Funds remain the same as 2025-26 with the exception of funding of that is budgeted to be expended in 2025-26. | Funds remain the same as 2025-26 with the exception of funding of that is budgeted to be expended in 2025-26. | Funds remain the same as 2025-26 with the exception of funding of that is budgeted to be expended in 2025-26. |

**STATE REVENUES**

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.

| FY 2026-27                | FY 2027-28                | FY 2028-29                |
|---------------------------|---------------------------|---------------------------|
| School Services Dartboard | School Services Dartboard | School Services Dartboard |

If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.

| FY 2026-27 | FY 2027-28 | FY 2028-29 |
|------------|------------|------------|
| N/A        | N/A        | N/A        |

Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.

| FY 2026-27                | FY 2027-28                | FY 2028-29                |
|---------------------------|---------------------------|---------------------------|
| School Services Dartboard | School Services Dartboard | School Services Dartboard |

**LOCAL REVENUES**

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.

| FY 2026-27                                                                           | FY 2027-28                                                                           | FY 2028-29                                                                           |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Local revenues received for salaries are assumed to be received in the current year. | Local revenues received for salaries are assumed to be received in the current year. | Local revenues received for salaries are assumed to be received in the current year. |

Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.

| FY 2026-27 | FY 2027-28 | FY 2028-29 |
|------------|------------|------------|
| N/A        | N/A        | N/A        |

**OTHER FINANCING SOURCES & USES**

Describe the nature and purpose of amounts shown in the following accounts:

| FY 2026-27                    | FY 2027-28                    | FY 2028-29                    |
|-------------------------------|-------------------------------|-------------------------------|
| a) Interfund Transfers In/Out | a) Interfund Transfers In/Out | a) Interfund Transfers In/Out |
| Student Nutrition - \$25,000  | Student Nutrition - \$25,000  | Student Nutrition - \$25,000  |
| Building Fund - \$4,164,888   | Building Fund - \$4,215,809   | Building Fund - \$4,268,192   |
| b) Other Sources/Uses         | b) Other Sources/Uses         | b) Other Sources/Uses         |
| c) Contributions              | c) Contributions              | c) Contributions              |
| Various - \$41.4M             | Various - \$42.9M             | Various - \$44.3M             |

**GENERAL FUND EXPENDITURES****CERTIFICATED & CLASSIFIED SALARIES**

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

| FY 2026-27                                            | FY 2027-28                | FY 2028-29                |
|-------------------------------------------------------|---------------------------|---------------------------|
| Settled at 4.0% salary increase plus one-time payment | Assume no salary increase | Assume no salary increase |

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

| FY 2026-27                                        | FY 2027-28                | FY 2028-29                |
|---------------------------------------------------|---------------------------|---------------------------|
| Assume 4.0% salary increase plus one-time payment | Assume no salary increase | Assume no salary increase |

Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.

| FY 2026-27                    | FY 2027-28                        | FY 2028-29                        |
|-------------------------------|-----------------------------------|-----------------------------------|
| Certificated: settled         | Certificated: Not Started         | Certificated: Not Started         |
| Classified: not settled       | Classified: Not Started           | Classified: Not Started           |
| Mgm't & Confidential: settled | Mgm't & Confidential: Not Started | Mgm't & Confidential: Not Started |

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP**.

| FY 2026-27                                                                                                                              | FY 2027-28                | FY 2028-29                |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| For certificated, management and confidentials, settled at 4.0% plus one-time payment.                                                  | Assume no salary increase | Assume no salary increase |
| Beginning with 2027, the district will increase the negotiated cap for HW resulting in an annual cost for all bargaining units of \$3M. |                           |                           |

If negotiations are **not settled**, indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.

| FY 2022-23                                        | FY 2023-24                | FY 2024-25                |
|---------------------------------------------------|---------------------------|---------------------------|
| Assume 4.0% salary increase plus one-time payment | Assume no salary increase | Assume no salary increase |

Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.

| FY 2026-27                            | FY 2027-28                            | FY 2028-29                            |
|---------------------------------------|---------------------------------------|---------------------------------------|
| Step & column %: 1.25                 | Step & column %: 1.25                 | Step & column %: 1.25                 |
| Furlough Days included in the budget: | Furlough Days included in the budget: | Furlough Days included in the budget: |
| Others assumptions:                   | Others assumptions:                   | Others assumptions:                   |

**EMPLOYEE BENEFITS**

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years. Explain significant changes between fiscal years.

| FY 2026-27                 | FY 2027-28                 | FY 2028-29                 |
|----------------------------|----------------------------|----------------------------|
| STRS - 19.10%              | STRS - 19.10%              | STRS - 19.10%              |
| PERS - 26.40%              | PERS - 26.80%              | PERS - 25.90%              |
| OASDI - 6.2%               | OASDI - 6.2%               | OASDI - 6.2%               |
| Medicare - 1.45%           | Medicare - 1.45%           | Medicare - 1.45%           |
| UI - 0.05%                 | UI - 0.05%                 | UI - 0.05%                 |
| Workers Compensation 1.53% | Workers Compensation 1.53% | Workers Compensation 1.53% |

**RETIREMENT INCENTIVE**

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.

| FY 2026-27                                             | FY 2027-28                                             | FY 2028-29                                             |
|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| \$250.00/month until age 65                            | \$250.00/month until age 65                            | \$250.00/month until age 65                            |
| Approximately 10 retirees are entitled to this benefit | Approximately 10 retirees are entitled to this benefit | Approximately 10 retirees are entitled to this benefit |

Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.

| FY 2026-27                                                          | FY 2027-28                                                          | FY 2028-29                                                          |
|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|
| Budget for retirement codes are in 01-0000 object codes 3701 & 3702 | Budget for retirement codes are in 01-0000 object codes 3701 & 3702 | Budget for retirement codes are in 01-0000 object codes 3701 & 3702 |

**OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)**

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.

| FY 2026-27                                   | FY 2027-28                                   | FY 2028-29                                   |
|----------------------------------------------|----------------------------------------------|----------------------------------------------|
| a) 4000-Books & Supplies                     | a) 4000-Books & Supplies                     | a) 4000-Books & Supplies                     |
| Site budgets are based upon an allocation    | Site budgets are based upon an allocation    | Site budgets are based upon an allocation    |
| b) 5000-Services & Other Operating Costs     | b) 5000-Services & Other Operating Costs     | b) 5000-Services & Other Operating Costs     |
| Utilities projected to increase 5%           | Utilities projected to increase 5%           | Utilities projected to increase 5%           |
| Election Expense                             |                                              | Election Expense                             |
| c) 6000-Capital Outlay                       | c) 6000-Capital Outlay                       | c) 6000-Capital Outlay                       |
| Bus Replacements at a cost of \$200K per bus | Bus Replacements at a cost of \$200K per bus | Bus Replacements at a cost of \$200K per bus |
| d) 7000-Other Outgo                          | d) 7000-Other Outgo                          | d) 7000-Other Outgo                          |

**COMPONENTS OF GENERAL FUND ENDING BALANCE**

Indicate purpose of any "Committed" and "Assigned" amounts in the Components of General Fund Ending Balance.

| FY 2026-27                     | FY 2027-28                     | FY 2028-29                     |
|--------------------------------|--------------------------------|--------------------------------|
| Revolving Cash - \$20K         | Revolving Cash - \$20K         | Revolving Cash - \$20K         |
| Stores Inventory - \$35K       | Stores Inventory - \$35K       | Stores Inventory - \$35K       |
| 3% State Reserves - \$7.9M     | 3% State Reserves - \$8.1M     | 3% State Reserves - \$8.2M     |
| Board Reserve Policy - \$23.8M | Board Reserve Policy - \$24.2M | Board Reserve Policy - \$24.5M |

**OTHER FUNDS**

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.

**Fund 08 – STUDENT ACTIVITY FUND**

| FY 2026-27       | FY 2027-28 | FY 2028-29 |
|------------------|------------|------------|
| Revenue: \$      |            |            |
| Expenditures: \$ |            |            |

**Fund 11 – ADULT EDUCATION**

| FY 2026-27                                                                                                  | FY 2027-28 |  |
|-------------------------------------------------------------------------------------------------------------|------------|--|
| Revenues: \$7.1M                                                                                            |            |  |
| Expenditures: \$7.4M; differences are related to increase to federal revenue and reallocation of carryover. |            |  |

**Fund 13 – CAFETERIA**

| FY 2026-27           | FY 2027-28 | FY 2028-29 |
|----------------------|------------|------------|
| Revenue: \$6.2M      |            |            |
| Expenditures: \$6.5M |            |            |

**Fund 14 – DEFERRED MAINTENANCE**

| FY 2026-27                                               | FY 2027-28 | FY 2028-29 |
|----------------------------------------------------------|------------|------------|
| Revenue: \$73K                                           |            |            |
| Expenditures: \$800K; updates to board approved projects |            |            |

**Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS**

| FY 2026-27      | FY 2027-28 | FY 2028-29 |
|-----------------|------------|------------|
| Revenue: \$485K |            |            |

**Fund 21 – BUILDING FUND**

| FY 2026-27           | FY 2027-28 | FY 2028-29 |
|----------------------|------------|------------|
| Revenue: \$12.9M     |            |            |
| Expenditures: \$4.2M |            |            |

**Fund 25 – CAPITAL FACILITIES FUND**

| FY 2026-27       | FY 2027-28 | FY 2028-29 |
|------------------|------------|------------|
| Revenue: \$2.0M  |            |            |
| Expenditures: \$ |            |            |

**Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

| FY 2026-27       | FY 2027-28 | FY 2028-29 |
|------------------|------------|------------|
| Revenue: \$285K  |            |            |
| Expenditures: \$ |            |            |

**OTHER DISTRICT FUNDS** (Insert additional rows, as necessary, to include all district's fund accounts.)**Fund 19 - FOUNDATION SPECIAL REVENUE FUND**

| FY 2026-27       | FY 2027-28 | FY 2028-29 |
|------------------|------------|------------|
| Revenues: \$     |            |            |
| Expenditures: \$ |            |            |

**Fund 57 - FOUNDATION PERMANENT FUND**

| FY 2026-27       | FY 2027-28 | FY 2028-29 |
|------------------|------------|------------|
| Revenues: \$     |            |            |
| Expenditures: \$ |            |            |