

September 15, 2026

Orange County Department of Education  
Aisling Barrera – Assistant Director, Business Services  
200 Kalmus Drive  
Costa Mesa, CA 92628

Dear Aisling:

Tustin Unified School District Board of Education adopted the **2025-26 Year-End Unaudited Actuals Report** at the Tuesday, September 8, 2026 board meeting in accordance with Education Code 42127.

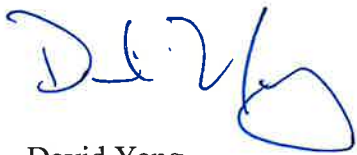
Enclosed are the following reports for your review:

- District Certification
- PowerPoint Presentation
- Complete SACS Reports
- Board Resolution for the GANN Limit Report
- LCFF Calculation

The following files were emailed to AB1200@ocde.us: LCFF Calculator and Board Presentation.

If you have any questions, please contact me at (714) 730-7301, extension 51354 or [dyang@tustin.k12.ca.us](mailto:dyang@tustin.k12.ca.us).

Sincerely,



David Yang  
Senior Director, Business Services

Enc.

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

|                                                                                                        |                        |                 | 2025-26 Unaudited 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              |                 | 269,770,231.51            | 0.00              | 269,770,231.51                  | 276,225,182.00      | 0.00              | 276,225,182.00                  | 2.4%                      |
| 2) Federal Revenue                                                                                     | 8100-8299              |                 | 0.00                      | 8,664,267.38      | 8,664,267.38                    | 0.00                | 9,981,792.00      | 9,981,792.00                    | 15.2%                     |
| 3) Other State Revenue                                                                                 | 8300-8599              |                 | 9,042,925.84              | 67,402,926.23     | 76,445,852.07                   | 9,467,485.00        | 67,793,899.00     | 77,261,384.00                   | 1.1%                      |
| 4) Other Local Revenue                                                                                 | 8600-8799              |                 | 20,634,288.52             | 11,816,222.68     | 32,450,511.20                   | 12,968,310.00       | 1,839,326.00      | 14,807,636.00                   | -54.4%                    |
| 5) TOTAL, REVENUES                                                                                     |                        |                 | 299,447,445.87            | 87,883,416.29     | 387,330,862.16                  | 298,660,977.00      | 79,615,017.00     | 378,275,994.00                  | -2.3%                     |
| B. EXPENDITURES                                                                                        |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries                                                                               | 1000-1999              |                 | 112,213,941.44            | 33,316,041.09     | 145,529,982.53                  | 115,367,130.00      | 36,718,194.00     | 152,085,324.00                  | 4.5%                      |
| 2) Classified Salaries                                                                                 | 2000-2999              |                 | 34,263,222.06             | 23,018,900.93     | 57,282,122.99                   | 36,314,452.00       | 27,058,421.00     | 63,372,873.00                   | 10.6%                     |
| 3) Employee Benefits                                                                                   | 3000-3999              |                 | 54,505,691.00             | 37,216,950.97     | 91,722,641.97                   | 62,571,664.00       | 37,585,495.00     | 100,157,159.00                  | 9.2%                      |
| 4) Books and Supplies                                                                                  | 4000-4999              |                 | 7,195,343.36              | 6,615,501.25      | 13,810,844.61                   | 6,484,451.00        | 9,853,652.00      | 16,338,103.00                   | 18.3%                     |
| 5) Services and Other Operating Expenditures                                                           | 5000-5999              |                 | 27,384,787.16             | 19,950,733.79     | 47,335,520.95                   | 29,671,475.00       | 12,220,772.00     | 41,892,247.00                   | -11.5%                    |
| 6) Capital Outlay                                                                                      | 6000-6999              |                 | 2,058,111.57              | 5,203,648.08      | 7,261,759.65                    | 2,229,905.00        | 5,217,000.00      | 7,446,905.00                    | 2.5%                      |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                 | 7100-7299<br>7400-7499 |                 | 8,095,186.74              | 1,930,863.72      | 10,026,050.46                   | 3,611,758.00        | 1,745,000.00      | 5,356,758.00                    | -46.6%                    |
| 8) Other Outgo - Transfers of Indirect Costs                                                           | 7300-7399              |                 | (3,582,321.16)            | 3,096,421.16      | (485,900.00)                    | (3,541,793.00)      | 2,978,372.00      | (563,421.00)                    | 16.0%                     |
| 9) TOTAL, EXPENDITURES                                                                                 |                        |                 | 242,133,962.17            | 130,349,060.99    | 372,483,023.16                  | 252,709,042.00      | 133,376,906.00    | 386,085,948.00                  | 3.7%                      |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                        |                 | 57,313,483.70             | (42,465,644.70)   | 14,847,839.00                   | 45,951,935.00       | (53,761,889.00)   | (7,809,954.00)                  | -152.6%                   |
| 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              |                 | 3,500,000.00              | 3,765,559.13      | 7,265,559.13                    | 3,500,000.00        | 0.00              | 3,500,000.00                    | -51.8%                    |
| 2) Other Sources/Uses                                                                                  |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| a) Sources                                                                                             | 8930-8979              |                 | 1,317,742.40              | 0.00              | 1,317,742.40                    | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| b) Uses                                                                                                | 7630-7699              |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 3) Contributions                                                                                       | 8980-8999              |                 | (44,229,263.01)           | 44,229,263.01     | 0.00                            | (44,987,301.00)     | 44,987,301.00     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                 |                        |                 | (46,411,520.61)           | 40,463,703.88     | (5,947,816.73)                  | (48,487,301.00)     | 44,987,301.00     | (3,500,000.00)                  | -41.2%                    |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                                                    |                        |                 | 10,901,963.09             | (2,001,940.82)    | 8,900,022.27                    | (2,535,366.00)      | (8,774,588.00)    | (11,309,954.00)                 | -227.1%                   |
| F. FUND BALANCE, RESERVES                                                                              |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance                                                                              |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited                                                                            | 9791                   |                 | 152,587,860.10            | 76,651,405.83     | 229,239,265.93                  | 163,489,823.19      | 74,649,465.01     | 238,139,288.20                  | 3.9%                      |
| b) Audit Adjustments                                                                                   | 9793                   |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                   |      |      | 2025-26 Unaudited 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) As of July 1 - Audited (F1a + F1b)         |      |      | 152,587,860.10            | 76,651,405.83     | 229,239,265.93                  | 163,489,823.19      | 74,649,465.01     | 238,139,288.20                  | 3.9%                      |
| d) Other Restatements                         |      | 9795 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)     |      |      | 152,587,860.10            | 76,651,405.83     | 229,239,265.93                  | 163,489,823.19      | 74,649,465.01     | 238,139,288.20                  | 3.9%                      |
| 2) Ending Balance, June 30 (E + F1e)          |      |      | 163,489,823.19            | 74,649,465.01     | 238,139,288.20                  | 160,954,457.19      | 65,874,877.01     | 226,829,334.20                  | -4.7%                     |
| Components of Ending Fund Balance             |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                               |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                                |      | 9711 | 150,000.00                | 0.00              | 150,000.00                      | 150,000.00          | 0.00              | 150,000.00                      | 0.0%                      |
| Stores                                        |      | 9712 | 316,890.51                | 0.00              | 316,890.51                      | 316,890.51          | 0.00              | 316,890.51                      | 0.0%                      |
| Prepaid Items                                 |      | 9713 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                    |      | 9719 | 190,000.00                | 0.00              | 190,000.00                      | 190,000.00          | 0.00              | 190,000.00                      | 0.0%                      |
| b) Restricted                                 |      | 9740 | 0.00                      | 74,649,465.01     | 74,649,465.01                   | 0.00                | 65,874,877.01     | 65,874,877.01                   | -11.8%                    |
| c) Committed                                  |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements                    |      | 9750 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Commitments                             |      | 9760 | 151,440,474.68            | 0.00              | 151,440,474.68                  | 148,609,987.68      | 0.00              | 148,609,987.68                  | -1.9%                     |
| Vacation Liability                            | 0000 | 9760 | 2,530,294.00              |                   | 2,530,294.00                    |                     |                   | 0.00                            |                           |
| ADA & Enrollment Mitigation                   | 0000 | 9760 | 12,598,532.68             |                   | 12,598,532.68                   |                     |                   | 0.00                            |                           |
| Safety & Security Updates                     | 0000 | 9760 | 2,000,000.00              |                   | 2,000,000.00                    |                     |                   | 0.00                            |                           |
| Learning Protection                           | 0000 | 9760 | 39,046,198.00             |                   | 39,046,198.00                   |                     |                   | 0.00                            |                           |
| Facilities Maintenance                        | 0000 | 9760 | 9,516,387.00              |                   | 9,516,387.00                    |                     |                   | 0.00                            |                           |
| Technology Refresh                            | 0000 | 9760 | 8,000,000.00              |                   | 8,000,000.00                    |                     |                   | 0.00                            |                           |
| Classroom Furniture                           | 0000 | 9760 | 500,000.00                |                   | 500,000.00                      |                     |                   | 0.00                            |                           |
| One-Time Discretionary                        | 0000 | 9760 | 37,844,874.00             |                   | 37,844,874.00                   |                     |                   | 0.00                            |                           |
| Textbook Adoption                             | 0000 | 9760 | 7,200,000.00              |                   | 7,200,000.00                    |                     |                   | 0.00                            |                           |
| MAA/Medi-Cal Program - C/O                    | 0000 | 9760 | 1,221,045.00              |                   | 1,221,045.00                    |                     |                   | 0.00                            |                           |
| Anthem Health Reimbursement (HRA)             | 0000 | 9760 | 20,000.00                 |                   | 20,000.00                       |                     |                   | 0.00                            |                           |
| Health & Welfare Insurance Rebate             | 0000 | 9760 | 0.00                      |                   | 0.00                            |                     |                   | 0.00                            |                           |
| Health & Welfare ACA IRS Prior Year Fees      | 0000 | 9760 | 100,000.00                |                   | 100,000.00                      |                     |                   | 0.00                            |                           |
| Wellness C/O                                  | 0000 | 9760 | 146,510.00                |                   | 146,510.00                      |                     |                   | 0.00                            |                           |
| Pension Liability                             | 0000 | 9760 | 4,600,000.00              |                   | 4,600,000.00                    |                     |                   | 0.00                            |                           |
| LCAP Programs                                 | 0000 | 9760 | 6,983,489.00              |                   | 6,983,489.00                    |                     |                   | 0.00                            |                           |
| Staffing Continuity                           | 0000 | 9760 | 9,392,342.00              |                   | 9,392,342.00                    |                     |                   | 0.00                            |                           |
| Risk Pool Assessment                          | 0000 | 9760 | 3,000,000.00              |                   | 3,000,000.00                    |                     |                   | 0.00                            |                           |
| T Tech Insurance Rebate                       | 0000 | 9760 | 236,907.00                |                   | 236,907.00                      |                     |                   | 0.00                            |                           |
| School Instructional/Other Local Programs C/O | 0000 | 9760 | 652,611.00                |                   | 652,611.00                      |                     |                   | 0.00                            |                           |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                         |      |      | 2025-26 Unaudited 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) |                           |
| Athletic Facilities Improvements                    | 0000 | 9760 | 5,000,000.00              |                   | 5,000,000.00                    |                     |                   | 0.00                            |                           |
| Fair Market Value Adjustment                        | 0000 | 9760 | 851,285.00                |                   | 851,285.00                      |                     |                   | 0.00                            |                           |
| Vacation Liability                                  | 0000 | 9760 |                           |                   | 0.00                            | 2,530,294.00        |                   | 2,530,294.00                    |                           |
| ADA & Enrollment Mitigation                         | 0000 | 9760 |                           |                   | 0.00                            | 12,598,532.68       |                   | 12,598,532.68                   |                           |
| Safety & Security Updates                           | 0000 | 9760 |                           |                   | 0.00                            | 2,000,000.00        |                   | 2,000,000.00                    |                           |
| Learning Protection                                 | 0000 | 9760 |                           |                   | 0.00                            | 39,046,198.00       |                   | 39,046,198.00                   |                           |
| Facilities Maintenance                              | 0000 | 9760 |                           |                   | 0.00                            | 9,516,387.00        |                   | 9,516,387.00                    |                           |
| Technology Refresh                                  | 0000 | 9760 |                           |                   | 0.00                            | 8,000,000.00        |                   | 8,000,000.00                    |                           |
| Classroom Furniture                                 | 0000 | 9760 |                           |                   | 0.00                            | 500,000.00          |                   | 500,000.00                      |                           |
| One-Time Discretionary                              | 0000 | 9760 |                           |                   | 0.00                            | 40,844,874.00       |                   | 40,844,874.00                   |                           |
| Textbook Adoption                                   | 0000 | 9760 |                           |                   | 0.00                            | 5,575,000.00        |                   | 5,575,000.00                    |                           |
| MAA/Medi-Cal Program - C/O                          | 0000 | 9760 |                           |                   | 0.00                            | 1,221,045.00        |                   | 1,221,045.00                    |                           |
| Anthem Health Reimbursement (HRA)                   | 0000 | 9760 |                           |                   | 0.00                            | 20,000.00           |                   | 20,000.00                       |                           |
| Health & Welfare Insurance Rebate                   | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Health & Welfare ACA IRS Prior Year Fees            | 0000 | 9760 |                           |                   | 0.00                            | 100,000.00          |                   | 100,000.00                      |                           |
| Wellness - C/O                                      | 0000 | 9760 |                           |                   | 0.00                            | 146,510.00          |                   | 146,510.00                      |                           |
| Pension Liability                                   | 0000 | 9760 |                           |                   | 0.00                            | 4,600,000.00        |                   | 4,600,000.00                    |                           |
| LCAP Programs                                       | 0000 | 9760 |                           |                   | 0.00                            | 2,194,046.00        |                   | 2,194,046.00                    |                           |
| Staffing Continuity                                 | 0000 | 9760 |                           |                   | 0.00                            | 11,480,194.00       |                   | 11,480,194.00                   |                           |
| Risk Pool Assessment                                | 0000 | 9760 |                           |                   | 0.00                            | 3,000,000.00        |                   | 3,000,000.00                    |                           |
| T Tech Insurance Rebate                             | 0000 | 9760 |                           |                   | 0.00                            | 236,907.00          |                   | 236,907.00                      |                           |
| School Instructional/Other Local Programs C/O       | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Athletic Facilities Improvements                    | 0000 | 9760 |                           |                   | 0.00                            | 5,000,000.00        |                   | 5,000,000.00                    |                           |
| Fair Market Value Adjustment                        | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| 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 | 11,392,458.00             | 0.00              | 11,392,458.00                   | 11,687,579.00       | 0.00              | 11,687,579.00                   | 2.6%                      |
| Unassigned/Unappropriated Amount                    |      | 9790 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| <b>G. ASSETS</b>                                    |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Cash                                             |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                               |      | 9110 | 164,659,346.05            | 75,849,351.85     | 240,508,697.90                  |                     |                   |                                 |                           |
| 1) Fair Value Adjustment to Cash in County Treasury |      | 9111 | 851,285.03                | 0.00              | 851,285.03                      |                     |                   |                                 |                           |
| b) in Banks                                         |      | 9120 | 190,000.00                | 0.00              | 190,000.00                      |                     |                   |                                 |                           |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description Resource Codes Object Codes               |  |      | 2025-26 Unaudited Actuals |                |                           | 2026-27 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------|--|------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                       |  |      | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| c) in Revolving Cash Account                          |  | 9130 | 150,000.00                | 0.00           | 150,000.00                |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee                          |  | 9135 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit                       |  | 9140 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments                                        |  | 9150 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                |  | 9200 | 12,462,509.56             | 14,574,757.61  | 27,037,267.17             |                  |                |                           |                     |
| 4) Due from Grantor Government                        |  | 9290 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds                               |  | 9310 | 747,365.60                | 50,432.11      | 797,797.71                |                  |                |                           |                     |
| 6) Stores                                             |  | 9320 | 316,890.51                | 0.00           | 316,890.51                |                  |                |                           |                     |
| 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                                     |  |      | 179,377,396.75            | 90,474,541.57  | 269,851,938.32            |                  |                |                           |                     |
| <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 | 7,703,383.80              | 9,524,748.82   | 17,228,132.62             |                  |                |                           |                     |
| 2) Due to Grantor Governments                         |  | 9590 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 |  | 9610 | 8,170,075.76              | 4,157,912.52   | 12,327,988.28             |                  |                |                           |                     |
| 4) Current Loans                                      |  | 9640 | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   |  | 9650 | 14,114.00                 | 2,142,415.22   | 2,156,529.22              |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |  |      | 15,887,573.56             | 15,825,076.56  | 31,712,650.12             |                  |                |                           |                     |
| <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                          |  |      |                           |                |                           |                  |                |                           |                     |
| (must agree with line F2) (G10 + H2) - (I6 + J2)      |  |      | 163,489,823.19            | 74,649,465.01  | 238,139,288.20            |                  |                |                           |                     |
| <b>LCFF SOURCES</b>                                   |  |      |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                               |  |      |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                              |  | 8011 | 71,001,975.00             | 0.00           | 71,001,975.00             | 70,463,696.00    | 0.00           | 70,463,696.00             | -0.8%               |
| Education Protection Account State Aid - Current Year |  | 8012 | 4,197,244.00              | 0.00           | 4,197,244.00              | 4,109,628.00     | 0.00           | 4,109,628.00              | -2.1%               |
| State Aid - Prior Years                               |  | 8019 | 8,979.00                  | 0.00           | 8,979.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions                                |  |      |                           |                |                           |                  |                |                           |                     |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                            |           |      | 2025-26 Unaudited 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) |                           |
| Homeowners' Exemptions                                 |           | 8021 | 565,490.58                | 0.00              | 565,490.58                      | 565,491.00          | 0.00              | 565,491.00                      | 0.0%                      |
| Timber Yield Tax                                       |           | 8022 | .16                       | 0.00              | .16                             | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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 | 156,549,179.42            | 0.00              | 156,549,179.42                  | 159,887,244.00      | 0.00              | 159,887,244.00                  | 2.1%                      |
| Unsecured Roll Taxes                                   |           | 8042 | 4,999,524.32              | 0.00              | 4,999,524.32                    | 5,308,483.00        | 0.00              | 5,308,483.00                    | 6.2%                      |
| Prior Years' Taxes                                     |           | 8043 | 2,668,105.11              | 0.00              | 2,668,105.11                    | 2,591,547.00        | 0.00              | 2,591,547.00                    | -2.9%                     |
| Supplemental Taxes                                     |           | 8044 | 3,928,467.06              | 0.00              | 3,928,467.06                    | 3,685,926.00        | 0.00              | 3,685,926.00                    | -6.2%                     |
| Education Revenue Augmentation Fund (ERAF)             |           | 8045 | 9,474,088.00              | 0.00              | 9,474,088.00                    | 10,039,588.00       | 0.00              | 10,039,588.00                   | 6.0%                      |
| Community Redevelopment Funds (SB 617/699/1992)        |           | 8047 | 20,900,100.86             | 0.00              | 20,900,100.86                   | 22,097,501.00       | 0.00              | 22,097,501.00                   | 5.7%                      |
| 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                                 |           |      | 274,293,153.51            | 0.00              | 274,293,153.51                  | 278,749,104.00      | 0.00              | 278,749,104.00                  | 1.6%                      |
| LCFF Transfers                                         |           |      |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers - Current Year             | 0000      | 8091 | (4,500,000.00)            |                   | (4,500,000.00)                  | (2,500,000.00)      |                   | (2,500,000.00)                  | -44.4%                    |
| 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 | (22,922.00)               | 0.00              | (22,922.00)                     | (23,922.00)         | 0.00              | (23,922.00)                     | 4.4%                      |
| Property Taxes Transfers                               |           | 8097 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| LCFF Transfers - Prior Years                           |           | 8099 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, LCFF SOURCES                                    |           |      | 269,770,231.51            | 0.00              | 269,770,231.51                  | 276,225,182.00      | 0.00              | 276,225,182.00                  | 2.4%                      |
| <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                      | 4,343,690.00      | 4,343,690.00                    | 0.00                | 4,343,690.00      | 4,343,690.00                    | 0.0%                      |
| Special Education Discretionary Grants                 |           | 8182 | 0.00                      | 417,349.00        | 417,349.00                      | 0.00                | 418,475.00        | 418,475.00                      | 0.3%                      |
| Child Nutrition Programs                               |           | 8220 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Donated Food Commodities                               |           | 8221 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Forest Reserve Funds                                   |           | 8260 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Flood Control Funds                                    |           | 8270 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Wildlife Reserve Funds                                 |           | 8280 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| FEMA                                                   |           | 8281 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                        |                                                                                          |      | 2025-26 Unaudited 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) |                           |
| 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 |                           | 2,366,730.23      | 2,366,730.23                    |                     | 3,648,475.00      | 3,648,475.00                    | 54.2%                     |
| 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 |                           | 374,759.69        | 374,759.69                      |                     | 539,311.00        | 539,311.00                      | 43.9%                     |
| Title III, Immigrant Student Program               | 4201                                                                                     | 8290 |                           | 95,193.90         | 95,193.90                       |                     | 144,222.00        | 144,222.00                      | 51.5%                     |
| Title III, English Learner Program                 | 4203                                                                                     | 8290 |                           | 365,143.33        | 365,143.33                      |                     | 373,311.00        | 373,311.00                      | 2.2%                      |
| 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 |                           | 335,406.23        | 335,406.23                      |                     | 240,692.00        | 240,692.00                      | -28.2%                    |
| Career and Technical Education                     | 3500-3599                                                                                | 8290 |                           | 147,465.00        | 147,465.00                      |                     | 147,465.00        | 147,465.00                      | 0.0%                      |
| All Other Federal Revenue                          | All Other                                                                                | 8290 | 0.00                      | 218,530.00        | 218,530.00                      | 0.00                | 126,151.00        | 126,151.00                      | -42.3%                    |
| TOTAL, FEDERAL REVENUE                             |                                                                                          |      | 0.00                      | 8,664,267.38      | 8,664,267.38                    | 0.00                | 9,981,792.00      | 9,981,792.00                    | 15.2%                     |
| <b>OTHER STATE REVENUE</b>                         |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Other State Apportionments                         |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Special Education Master Plan                      |                                                                                          |      |                           |                   |                                 |                     |                   |                                 |                           |
| Current Year                                       | 6500                                                                                     | 8311 |                           | 21,538,910.00     | 21,538,910.00                   |                     | 30,021,574.00     | 30,021,574.00                   | 39.4%                     |
| Prior Years                                        | 6500                                                                                     | 8319 |                           | 194,698.00        | 194,698.00                      |                     | 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                      | 385,223.00        | 385,223.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Mandated Costs Reimbursements                      |                                                                                          | 8550 | 1,060,764.00              | 0.00              | 1,060,764.00                    | 1,074,981.00        | 0.00              | 1,074,981.00                    | 1.3%                      |
| Lottery - Unrestricted and Instructional Materials |                                                                                          | 8560 | 4,123,082.00              | 1,853,125.00      | 5,976,207.00                    | 3,963,743.00        | 1,710,668.00      | 5,674,411.00                    | -5.0%                     |
| 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 |                           | 8,232,201.00      | 8,232,201.00                    |                     | 8,232,201.00      | 8,232,201.00                    | 0.0%                      |
| After School Education and Safety (ASES)           | 6010                                                                                     | 8590 |                           | 1,787,763.00      | 1,787,763.00                    |                     | 1,787,763.00      | 1,787,763.00                    | 0.0%                      |
| Charter School Facility Grant                      | 6030                                                                                     | 8590 |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                 | Resource Codes   | Object Codes | 2025-26 Unaudited 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) |                           |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695 | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| California Clean Energy Jobs Act                            | 6230             | 8590         |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Career Technical Education Incentive Grant Program          | 6387             | 8590         |                           | 892,747.71        | 892,747.71                      |                     | 1,248,276.00      | 1,248,276.00                    | 39.8%                     |
| Arts and Music in Schools (Prop 28)                         | 6770             | 8590         |                           | 3,643,835.03      | 3,643,835.03                    |                     | 3,663,225.00      | 3,663,225.00                    | 0.5%                      |
| 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         | 3,859,079.84              | 28,874,423.49     | 32,733,503.33                   | 4,428,761.00        | 21,130,192.00     | 25,558,953.00                   | -21.9%                    |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 9,042,925.84              | 67,402,926.23     | 76,445,852.07                   | 9,467,485.00        | 67,793,899.00     | 77,261,384.00                   | 1.1%                      |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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                      | 3,765,559.13      | 3,765,559.13                    | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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         | 1,013.95                  | 0.00              | 1,013.95                        | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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         | 1,473,747.19              | 0.00              | 1,473,747.19                    | 1,100,000.00        | 0.00              | 1,100,000.00                    | -25.4%                    |
| Interest                                                    |                  | 8660         | 11,861,511.21             | 0.00              | 11,861,511.21                   | 4,500,000.00        | 0.00              | 4,500,000.00                    | -62.1%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | (2,164,523.86)            | 0.00              | (2,164,523.86)                  | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 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%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                   | Resource Codes | Object Codes | 2025-26 Unaudited 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) |                           |
| Transportation Fees From Individuals                          |                | 8675         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Services                                          |                | 8677         | 0.00                      | 655,043.90        | 655,043.90                      | 0.00                | 350,000.00        | 350,000.00                      | -46.6%                    |
| Mitigation/Developer Fees                                     |                | 8681         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Fees and Contracts                                  |                | 8689         | 3,657,003.45              | 0.00              | 3,657,003.45                    | 4,033,419.00        | 0.00              | 4,033,419.00                    | 10.3%                     |
| Other Local Revenue                                           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Plus: Miscellaneous Funds Non-LCFF (50<br>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         | 5,805,536.58              | 7,395,619.65      | 13,201,156.23                   | 3,334,891.00        | 1,489,326.00      | 4,824,217.00                    | -63.5%                    |
| 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                                    |                |              | 20,634,288.52             | 11,816,222.68     | 32,450,511.20                   | 12,968,310.00       | 1,839,326.00      | 14,807,636.00                   | -54.4%                    |
| TOTAL, REVENUES                                               |                |              | 299,447,445.87            | 87,883,416.29     | 387,330,862.16                  | 298,660,977.00      | 79,615,017.00     | 378,275,994.00                  | -2.3%                     |
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Certificated Teachers' Salaries                               |                | 1100         | 93,007,375.56             | 22,758,849.35     | 115,766,224.91                  | 93,718,545.00       | 26,406,121.00     | 120,124,666.00                  | 3.8%                      |
| Certificated Pupil Support Salaries                           |                | 1200         | 4,813,581.75              | 7,015,134.66      | 11,828,716.41                   | 4,937,628.00        | 7,517,278.00      | 12,454,906.00                   | 5.3%                      |
| Certificated Supervisors' and Administrators' Salaries        |                | 1300         | 11,782,159.48             | 1,704,703.59      | 13,486,863.07                   | 12,105,216.00       | 1,854,491.00      | 13,959,707.00                   | 3.5%                      |
| Other Certificated Salaries                                   |                | 1900         | 2,610,824.65              | 1,837,353.49      | 4,448,178.14                    | 4,605,741.00        | 940,304.00        | 5,546,045.00                    | 24.7%                     |
| TOTAL, CERTIFICATED SALARIES                                  |                |              | 112,213,941.44            | 33,316,041.09     | 145,529,982.53                  | 115,367,130.00      | 36,718,194.00     | 152,085,324.00                  | 4.5%                      |
| <b>CLASSIFIED SALARIES</b>                                    |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Classified Instructional Salaries                             |                | 2100         | 5,099,315.88              | 12,213,604.42     | 17,312,920.30                   | 5,773,988.00        | 16,595,367.00     | 22,369,355.00                   | 29.2%                     |
| Classified Support Salaries                                   |                | 2200         | 12,899,236.37             | 8,183,396.78      | 21,082,633.15                   | 13,640,495.00       | 8,109,923.00      | 21,750,418.00                   | 3.2%                      |
| Classified Supervisors' and Administrators' Salaries          |                | 2300         | 3,979,915.18              | 639,927.73        | 4,619,842.91                    | 4,095,214.00        | 727,211.00        | 4,822,425.00                    | 4.4%                      |
| Clerical, Technical and Office Salaries                       |                | 2400         | 10,186,942.20             | 938,289.26        | 11,125,231.46                   | 10,626,793.00       | 992,608.00        | 11,619,401.00                   | 4.4%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                 | Resource Codes | Object Codes | 2025-26 Unaudited 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 Classified Salaries                                   |                | 2900         | 2,097,812.43              | 1,043,682.74      | 3,141,495.17                    | 2,177,962.00        | 633,312.00        | 2,811,274.00                    | -10.5%                    |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 34,263,222.06             | 23,018,900.93     | 57,282,122.99                   | 36,314,452.00       | 27,058,421.00     | 63,372,873.00                   | 10.6%                     |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| STRS                                                        |                | 3101-3102    | 21,052,611.94             | 19,861,478.34     | 40,914,090.28                   | 21,698,908.00       | 21,389,275.00     | 43,088,183.00                   | 5.3%                      |
| PERS                                                        |                | 3201-3202    | 7,937,721.94              | 5,523,823.10      | 13,461,545.04                   | 8,434,899.00        | 6,428,638.00      | 14,863,537.00                   | 10.4%                     |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 4,141,557.13              | 2,130,019.34      | 6,271,576.47                    | 4,587,539.00        | 2,482,204.00      | 7,069,743.00                    | 12.7%                     |
| Health and Welfare Benefits                                 |                | 3401-3402    | 17,600,555.34             | 8,858,790.93      | 26,459,346.27                   | 23,112,527.00       | 6,254,840.00      | 29,367,367.00                   | 11.0%                     |
| Unemployment Insurance                                      |                | 3501-3502    | 72,743.91                 | 27,188.52         | 99,932.43                       | 90,947.00           | 31,086.00         | 122,033.00                      | 22.1%                     |
| Workers' Compensation                                       |                | 3601-3602    | 2,163,375.71              | 815,650.74        | 2,979,026.45                    | 2,450,229.00        | 999,452.00        | 3,449,681.00                    | 15.8%                     |
| OPEB, Allocated                                             |                | 3701-3702    | 894,977.89                | 0.00              | 894,977.89                      | 1,441,057.00        | 0.00              | 1,441,057.00                    | 61.0%                     |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Employee Benefits                                     |                | 3901-3902    | 642,147.14                | 0.00              | 642,147.14                      | 755,558.00          | 0.00              | 755,558.00                      | 17.7%                     |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 54,505,691.00             | 37,216,950.97     | 91,722,641.97                   | 62,571,664.00       | 37,585,495.00     | 100,157,159.00                  | 9.2%                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 2,939,083.69              | 73,031.84         | 3,012,115.53                    | 1,625,725.00        | 203,000.00        | 1,828,725.00                    | -39.3%                    |
| Books and Other Reference Materials                         |                | 4200         | 166,148.21                | 338,405.11        | 504,553.32                      | 194,338.00          | 137,197.00        | 331,535.00                      | -34.3%                    |
| Materials and Supplies                                      |                | 4300         | 3,103,835.81              | 3,723,980.93      | 6,827,816.74                    | 3,392,754.00        | 8,118,579.00      | 11,511,333.00                   | 68.6%                     |
| Noncapitalized Equipment                                    |                | 4400         | 942,941.56                | 2,383,629.15      | 3,326,570.71                    | 1,225,634.00        | 1,394,876.00      | 2,620,510.00                    | -21.2%                    |
| Food                                                        |                | 4700         | 43,334.09                 | 96,454.22         | 139,788.31                      | 46,000.00           | 0.00              | 46,000.00                       | -67.1%                    |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 7,195,343.36              | 6,615,501.25      | 13,810,844.61                   | 6,484,451.00        | 9,853,652.00      | 16,338,103.00                   | 18.3%                     |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Subagreements for Services                                  |                | 5100         | 8,647,258.09              | 6,190,756.45      | 14,838,014.54                   | 8,923,450.00        | 6,619,379.00      | 15,542,829.00                   | 4.8%                      |
| Travel and Conferences                                      |                | 5200         | 291,336.45                | 326,632.89        | 617,969.34                      | 411,111.00          | 207,808.00        | 618,919.00                      | 0.2%                      |
| Dues and Memberships                                        |                | 5300         | 137,179.68                | 11,879.95         | 149,059.63                      | 161,575.00          | 5,457.00          | 167,032.00                      | 12.1%                     |
| Insurance                                                   |                | 5400 - 5499  | 3,384,960.00              | 0.00              | 3,384,960.00                    | 3,900,000.00        | 0.00              | 3,900,000.00                    | 15.2%                     |
| Operations and Housekeeping Services                        |                | 5500         | 6,776,061.48              | 59,597.80         | 6,835,659.28                    | 7,472,204.00        | 65,000.00         | 7,537,204.00                    | 10.3%                     |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 489,449.57                | 1,303,650.67      | 1,793,100.24                    | 613,052.00          | 1,435,286.00      | 2,048,338.00                    | 14.2%                     |
| Transfers of Direct Costs                                   |                | 5710         | (51,511.63)               | 51,511.63         | 0.00                            | (37,757.00)         | 37,757.00         | 0.00                            | 0.0%                      |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (173.58)                  | 0.00              | (173.58)                        | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Professional/Consulting Services and Operating Expenditures |                | 5800 - 5899  | 6,893,504.29              | 12,006,525.40     | 18,900,029.69                   | 7,290,840.00        | 3,849,905.00      | 11,140,745.00                   | -41.1%                    |
| Communications                                              |                | 5900         | 816,722.81                | 179.00            | 816,901.81                      | 937,000.00          | 180.00            | 937,180.00                      | 14.7%                     |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 27,384,787.16             | 19,950,733.79     | 47,335,520.95                   | 29,671,475.00       | 12,220,772.00     | 41,892,247.00                   | -11.5%                    |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                           |                   |                                 |                     |                   |                                 |                           |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                                        | Resource Codes | Object Codes | 2025-26 Unaudited 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) |                           |
| Land                                                                               |                | 6100         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Land Improvements                                                                  |                | 6170         | 22,400.00                 | 0.00              | 22,400.00                       | 10,610.00           | 0.00              | 10,610.00                       | -52.6%                    |
| Buildings and Improvements of Buildings                                            |                | 6200         | 117,161.21                | 3,546,075.22      | 3,663,236.43                    | 0.00                | 4,787,000.00      | 4,787,000.00                    | 30.7%                     |
| Books and Media for New School Libraries or<br>Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Equipment                                                                          |                | 6400         | 199,077.52                | 1,076,372.23      | 1,275,449.75                    | 1,058,500.00        | 200,000.00        | 1,258,500.00                    | -1.3%                     |
| Equipment Replacement                                                              |                | 6500         | 162,104.13                | 266,016.42        | 428,120.55                      | 130,000.00          | 230,000.00        | 360,000.00                      | -15.9%                    |
| Lease Assets                                                                       |                | 6600         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subscription Assets                                                                |                | 6700         | 1,557,368.71              | 315,184.21        | 1,872,552.92                    | 1,030,795.00        | 0.00              | 1,030,795.00                    | -45.0%                    |
| TOTAL, CAPITAL OUTLAY                                                              |                |              | 2,058,111.57              | 5,203,648.08      | 7,261,759.65                    | 2,229,905.00        | 5,217,000.00      | 7,446,905.00                    | 2.5%                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition                                                                            |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition for Instruction Under Interdistrict                                        |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Attendance Agreements                                                              |                | 7110         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| State Special Schools                                                              |                | 7130         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tuition, Excess Costs, and/or Deficit Payments                                     |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Payments to Districts or Charter Schools                                           |                | 7141         | 0.00                      | 759,428.83        | 759,428.83                      | 0.00                | 610,000.00        | 610,000.00                      | -19.7%                    |
| Payments to County Offices                                                         |                | 7142         | 7,208,092.00              | 1,171,434.89      | 8,379,526.89                    | 3,413,125.00        | 1,135,000.00      | 4,548,125.00                    | -45.7%                    |
| Payments to JPAs                                                                   |                | 7143         | 180,575.02                | 0.00              | 180,575.02                      | 198,633.00          | 0.00              | 198,633.00                      | 10.0%                     |
| 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<br>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         | 3,584.00                  | 0.00              | 3,584.00                        | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Other Debt Service - Principal                                                     |                | 7439         | 702,935.72                | 0.00              | 702,935.72                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| TOTAL, OTHER OUTGO (excluding Transfers of<br>Indirect Costs)                      |                |              | 8,095,186.74              | 1,930,863.72      | 10,026,050.46                   | 3,611,758.00        | 1,745,000.00      | 5,356,758.00                    | -46.6%                    |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                 | Resource Codes | Object Codes | 2025-26 Unaudited Actuals |                |                           | 2026-27 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                             |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                 |                | 7310         | (3,096,421.16)            | 3,096,421.16   | 0.00                      | (2,978,372.00)   | 2,978,372.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | (485,900.00)              | 0.00           | (485,900.00)              | (563,421.00)     | 0.00           | (563,421.00)              | 16.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | (3,582,321.16)            | 3,096,421.16   | (485,900.00)              | (3,541,793.00)   | 2,978,372.00   | (563,421.00)              | 16.0%               |
| TOTAL, EXPENDITURES                                         |                |              | 242,133,962.17            | 130,349,060.99 | 372,483,023.16            | 252,709,042.00   | 133,376,906.00 | 386,085,948.00            | 3.7%                |
| 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         | 3,500,000.00              | 3,765,559.13   | 7,265,559.13              | 3,500,000.00     | 0.00           | 3,500,000.00              | -51.8%              |
| To State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund                                          |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 3,500,000.00              | 3,765,559.13   | 7,265,559.13              | 3,500,000.00     | 0.00           | 3,500,000.00              | -51.8%              |
| OTHER SOURCES/USES                                          |                |              |                           |                |                           |                  |                |                           |                     |
| SOURCES                                                     |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments                                        |                |              |                           |                |                           |                  |                |                           |                     |
| Emergency Apportionments                                    |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds                                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                    |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources                                               |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                 |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases                                        |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                           |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs                                        |                | 8974         | 1,317,742.40              | 0.00           | 1,317,742.40              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| All Other Financing Sources                                 |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES                                          |                |              | 1,317,742.40              | 0.00           | 1,317,742.40              | 0.00             | 0.00           | 0.00                      | -100.0%             |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                       | Resource Codes | Object Codes | 2025-26 Unaudited 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) |                           |
| <b>USES</b>                                                       |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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%                      |
| <b>CONTRIBUTIONS</b>                                              |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Contributions from Unrestricted Revenues                          |                | 8980         | (44,229,263.01)           | 44,229,263.01     | 0.00                            | (44,987,301.00)     | 44,987,301.00     | 0.00                            | 0.0%                      |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (e) TOTAL, CONTRIBUTIONS                                          |                |              | (44,229,263.01)           | 44,229,263.01     | 0.00                            | (44,987,301.00)     | 44,987,301.00     | 0.00                            | 0.0%                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a- b + c - d + e)</b> |                |              | (46,411,520.61)           | 40,463,703.88     | (5,947,816.73)                  | (48,487,301.00)     | 44,987,301.00     | (3,500,000.00)                  | -41.2%                    |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

|                                                                                                         |                |                  | 2025-26 Unaudited Actuals |                 |                           | 2026-27 Budget   |                 |                           | % Diff Column C & F |
|---------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|                                                                                                         |                |                  | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| Description                                                                                             | Function Codes | Object Codes     |                           |                 |                           |                  |                 |                           |                     |
| A. REVENUES                                                                                             |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources                                                                                         |                | 8010-8099        | 269,770,231.51            | 0.00            | 269,770,231.51            | 276,225,182.00   | 0.00            | 276,225,182.00            | 2.4%                |
| 2) Federal Revenue                                                                                      |                | 8100-8299        | 0.00                      | 8,664,267.38    | 8,664,267.38              | 0.00             | 9,981,792.00    | 9,981,792.00              | 15.2%               |
| 3) Other State Revenue                                                                                  |                | 8300-8599        | 9,042,925.84              | 67,402,926.23   | 76,445,852.07             | 9,467,485.00     | 67,793,899.00   | 77,261,384.00             | 1.1%                |
| 4) Other Local Revenue                                                                                  |                | 8600-8799        | 20,634,288.52             | 11,816,222.68   | 32,450,511.20             | 12,968,310.00    | 1,839,326.00    | 14,807,636.00             | -54.4%              |
| 5) TOTAL, REVENUES                                                                                      |                |                  | 299,447,445.87            | 87,883,416.29   | 387,330,862.16            | 298,660,977.00   | 79,615,017.00   | 378,275,994.00            | -2.3%               |
| B. EXPENDITURES (Objects 1000-7999)                                                                     |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) Instruction                                                                                          | 1000-1999      | Except 7600-7699 | 139,388,939.99            | 76,924,321.31   | 216,313,261.30            | 143,141,565.00   | 82,226,278.00   | 225,367,843.00            | 4.2%                |
| 2) Instruction - Related Services                                                                       | 2000-2999      |                  | 29,302,458.69             | 8,296,113.21    | 37,598,571.90             | 33,231,733.00    | 5,041,027.00    | 38,272,760.00             | 1.8%                |
| 3) Pupil Services                                                                                       | 3000-3999      |                  | 22,744,135.56             | 17,603,352.84   | 40,347,488.40             | 24,767,190.00    | 18,049,061.00   | 42,816,251.00             | 6.1%                |
| 4) Ancillary Services                                                                                   | 4000-4999      |                  | 384,989.77                | 7,009,165.12    | 7,394,154.89              | 119,536.00       | 6,738,816.00    | 6,858,352.00              | -7.2%               |
| 5) Community Services                                                                                   | 5000-5999      |                  | 434,236.87                | 4,420.00        | 438,656.87                | 481,712.00       | 0.00            | 481,712.00                | 9.8%                |
| 6) Enterprise                                                                                           | 6000-6999      |                  | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 7) General Administration                                                                               | 7000-7999      |                  | 20,300,425.83             | 3,157,105.16    | 23,457,530.99             | 24,343,799.00    | 2,978,372.00    | 27,322,171.00             | 16.5%               |
| 8) Plant Services                                                                                       | 8000-8999      |                  | 21,483,588.72             | 15,423,719.63   | 36,907,308.35             | 23,011,749.00    | 16,598,352.00   | 39,610,101.00             | 7.3%                |
| 9) Other Outgo                                                                                          | 9000-9999      |                  | 8,095,186.74              | 1,930,863.72    | 10,026,050.46             | 3,611,758.00     | 1,745,000.00    | 5,356,758.00              | -46.6%              |
| 10) TOTAL, EXPENDITURES                                                                                 |                |                  | 242,133,962.17            | 130,349,060.99  | 372,483,023.16            | 252,709,042.00   | 133,376,906.00  | 386,085,948.00            | 3.7%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |                  | 57,313,483.70             | (42,465,644.70) | 14,847,839.00             | 45,951,935.00    | (53,761,889.00) | (7,809,954.00)            | -152.6%             |
| 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        | 3,500,000.00              | 3,765,559.13    | 7,265,559.13              | 3,500,000.00     | 0.00            | 3,500,000.00              | -51.8%              |
| 2) Other Sources/Uses                                                                                   |                |                  |                           |                 |                           |                  |                 |                           |                     |
| a) Sources                                                                                              |                | 8930-8979        | 1,317,742.40              | 0.00            | 1,317,742.40              | 0.00             | 0.00            | 0.00                      | -100.0%             |
| b) Uses                                                                                                 |                | 7630-7699        | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 3) Contributions                                                                                        |                | 8980-8999        | (44,229,263.01)           | 44,229,263.01   | 0.00                      | (44,987,301.00)  | 44,987,301.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                  |                |                  | (46,411,520.61)           | 40,463,703.88   | (5,947,816.73)            | (48,487,301.00)  | 44,987,301.00   | (3,500,000.00)            | -41.2%              |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                                                     |                |                  | 10,901,963.09             | (2,001,940.82)  | 8,900,022.27              | (2,535,366.00)   | (8,774,588.00)  | (11,309,954.00)           | -227.1%             |
| F. FUND BALANCE, RESERVES                                                                               |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) Beginning Fund Balance                                                                               |                |                  |                           |                 |                           |                  |                 |                           |                     |
| a) As of July 1 - Unaudited                                                                             |                | 9791             | 152,587,860.10            | 76,651,405.83   | 229,239,265.93            | 163,489,823.19   | 74,649,465.01   | 238,139,288.20            | 3.9%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

| Description                               |      |      | 2025-26 Unaudited 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) |                           |
| 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)     |      |      | 152,587,860.10            | 76,651,405.83     | 229,239,265.93                  | 163,489,823.19      | 74,649,465.01     | 238,139,288.20                  | 3.9%                      |
| d) Other Restatements                     |      | 9795 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d) |      |      | 152,587,860.10            | 76,651,405.83     | 229,239,265.93                  | 163,489,823.19      | 74,649,465.01     | 238,139,288.20                  | 3.9%                      |
| 2) Ending Balance, June 30 (E + F1e)      |      |      | 163,489,823.19            | 74,649,465.01     | 238,139,288.20                  | 160,954,457.19      | 65,874,877.01     | 226,829,334.20                  | -4.7%                     |
| Components of Ending Fund Balance         |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                           |      |      |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                            |      | 9711 | 150,000.00                | 0.00              | 150,000.00                      | 150,000.00          | 0.00              | 150,000.00                      | 0.0%                      |
| Stores                                    |      | 9712 | 316,890.51                | 0.00              | 316,890.51                      | 316,890.51          | 0.00              | 316,890.51                      | 0.0%                      |
| Prepaid Items                             |      | 9713 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others                                |      | 9719 | 190,000.00                | 0.00              | 190,000.00                      | 190,000.00          | 0.00              | 190,000.00                      | 0.0%                      |
| b) Restricted                             |      | 9740 | 0.00                      | 74,649,465.01     | 74,649,465.01                   | 0.00                | 65,874,877.01     | 65,874,877.01                   | -11.8%                    |
| 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 | 151,440,474.68            | 0.00              | 151,440,474.68                  | 148,609,987.68      | 0.00              | 148,609,987.68                  | -1.9%                     |
| Vacation Liability                        | 0000 | 9760 | 2,530,294.00              |                   | 2,530,294.00                    |                     |                   | 0.00                            |                           |
| ADA & Enrollment Mitigation               | 0000 | 9760 | 12,598,532.68             |                   | 12,598,532.68                   |                     |                   | 0.00                            |                           |
| Safety & Security Updates                 | 0000 | 9760 | 2,000,000.00              |                   | 2,000,000.00                    |                     |                   | 0.00                            |                           |
| Learning Protection                       | 0000 | 9760 | 39,046,198.00             |                   | 39,046,198.00                   |                     |                   | 0.00                            |                           |
| Facilities Maintenance                    | 0000 | 9760 | 9,516,387.00              |                   | 9,516,387.00                    |                     |                   | 0.00                            |                           |
| Technology Refresh                        | 0000 | 9760 | 8,000,000.00              |                   | 8,000,000.00                    |                     |                   | 0.00                            |                           |
| Classroom Furniture                       | 0000 | 9760 | 500,000.00                |                   | 500,000.00                      |                     |                   | 0.00                            |                           |
| One-Time Discretionary                    | 0000 | 9760 | 37,844,874.00             |                   | 37,844,874.00                   |                     |                   | 0.00                            |                           |
| Textbook Adoption                         | 0000 | 9760 | 7,200,000.00              |                   | 7,200,000.00                    |                     |                   | 0.00                            |                           |
| MAA/Medi-Cal Program - C/O                | 0000 | 9760 | 1,221,045.00              |                   | 1,221,045.00                    |                     |                   | 0.00                            |                           |
| Anthem Health Reimbursement (HRA)         | 0000 | 9760 | 20,000.00                 |                   | 20,000.00                       |                     |                   | 0.00                            |                           |
| Health & Welfare Insurance Rebate         | 0000 | 9760 | 0.00                      |                   | 0.00                            |                     |                   | 0.00                            |                           |
| Health & Welfare ACA IRS Prior Year Fees  | 0000 | 9760 | 100,000.00                |                   | 100,000.00                      |                     |                   | 0.00                            |                           |
| Wellness C/O                              | 0000 | 9760 | 146,510.00                |                   | 146,510.00                      |                     |                   | 0.00                            |                           |
| Pension Liability                         | 0000 | 9760 | 4,600,000.00              |                   | 4,600,000.00                    |                     |                   | 0.00                            |                           |
| LCAP Programs                             | 0000 | 9760 | 6,983,489.00              |                   | 6,983,489.00                    |                     |                   | 0.00                            |                           |
| Staffing Continuity                       | 0000 | 9760 | 9,392,342.00              |                   | 9,392,342.00                    |                     |                   | 0.00                            |                           |
| Risk Pool Assessment                      | 0000 | 9760 | 3,000,000.00              |                   | 3,000,000.00                    |                     |                   | 0.00                            |                           |
| T Tech Insurance Rebate                   | 0000 | 9760 | 236,907.00                |                   | 236,907.00                      |                     |                   | 0.00                            |                           |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

| Description                                   |      |      | 2025-26 Unaudited 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) |                           |
| School Instructional/Other Local Programs C/O | 0000 | 9760 | 652,611.00                |                   | 652,611.00                      |                     |                   | 0.00                            |                           |
| Athletic Facilities Improvements              | 0000 | 9760 | 5,000,000.00              |                   | 5,000,000.00                    |                     |                   | 0.00                            |                           |
| Fair Market Value Adjustment                  | 0000 | 9760 | 851,285.00                |                   | 851,285.00                      |                     |                   | 0.00                            |                           |
| Vacation Liability                            | 0000 | 9760 |                           |                   | 0.00                            | 2,530,294.00        |                   | 2,530,294.00                    |                           |
| ADA & Enrollment Mitigation                   | 0000 | 9760 |                           |                   | 0.00                            | 12,598,532.68       |                   | 12,598,532.68                   |                           |
| Safety & Security Updates                     | 0000 | 9760 |                           |                   | 0.00                            | 2,000,000.00        |                   | 2,000,000.00                    |                           |
| Learning Protection                           | 0000 | 9760 |                           |                   | 0.00                            | 39,046,198.00       |                   | 39,046,198.00                   |                           |
| Facilities Maintenance                        | 0000 | 9760 |                           |                   | 0.00                            | 9,516,387.00        |                   | 9,516,387.00                    |                           |
| Technology Refresh                            | 0000 | 9760 |                           |                   | 0.00                            | 8,000,000.00        |                   | 8,000,000.00                    |                           |
| Classroom Furniture                           | 0000 | 9760 |                           |                   | 0.00                            | 500,000.00          |                   | 500,000.00                      |                           |
| One-Time Discretionary                        | 0000 | 9760 |                           |                   | 0.00                            | 40,844,874.00       |                   | 40,844,874.00                   |                           |
| Textbook Adoption                             | 0000 | 9760 |                           |                   | 0.00                            | 5,575,000.00        |                   | 5,575,000.00                    |                           |
| MAA/Medi-Cal Program - C/O                    | 0000 | 9760 |                           |                   | 0.00                            | 1,221,045.00        |                   | 1,221,045.00                    |                           |
| Anthem Health Reimbursement (HRA)             | 0000 | 9760 |                           |                   | 0.00                            | 20,000.00           |                   | 20,000.00                       |                           |
| Health & Welfare Insurance Rebate             | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Health & Welfare ACA IRS Prior Year Fees      | 0000 | 9760 |                           |                   | 0.00                            | 100,000.00          |                   | 100,000.00                      |                           |
| Wellness - C/O                                | 0000 | 9760 |                           |                   | 0.00                            | 146,510.00          |                   | 146,510.00                      |                           |
| Pension Liability                             | 0000 | 9760 |                           |                   | 0.00                            | 4,600,000.00        |                   | 4,600,000.00                    |                           |
| LCAP Programs                                 | 0000 | 9760 |                           |                   | 0.00                            | 2,194,046.00        |                   | 2,194,046.00                    |                           |
| Staffing Continuity                           | 0000 | 9760 |                           |                   | 0.00                            | 11,480,194.00       |                   | 11,480,194.00                   |                           |
| Risk Pool Assessment                          | 0000 | 9760 |                           |                   | 0.00                            | 3,000,000.00        |                   | 3,000,000.00                    |                           |
| T Tech Insurance Rebate                       | 0000 | 9760 |                           |                   | 0.00                            | 236,907.00          |                   | 236,907.00                      |                           |
| School Instructional/Other Local Programs C/O | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| Athletic Facilities Improvements              | 0000 | 9760 |                           |                   | 0.00                            | 5,000,000.00        |                   | 5,000,000.00                    |                           |
| Fair Market Value Adjustment                  | 0000 | 9760 |                           |                   | 0.00                            | 0.00                |                   | 0.00                            |                           |
| 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 | 11,392,458.00             | 0.00              | 11,392,458.00                   | 11,687,579.00       | 0.00              | 11,687,579.00                   | 2.6%                      |
| Unassigned/Unappropriated Amount              |      | 9790 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

| Resource                  | Description                                                                                                  | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|
| 2600                      | Expanded Learning Opportunities Program                                                                      | 8,177,912.77                 | 5,107,907.77      |
| 6019                      | Student Support and Professional Development Discretionary Block Grant                                       | 6,377,323.00                 | 6,377,323.00      |
| 6211                      | Literacy Coaches and Reading Specialists Grant Program                                                       | 833,417.89                   | 606,220.89        |
| 6300                      | Lottery: Instructional Materials                                                                             | 13,904,594.95                | 14,982,489.95     |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant                                                  | 1,243,228.25                 | 1,243,228.25      |
| 6500                      | Special Education                                                                                            | 7,357,433.56                 | 7,357,433.56      |
| 6547                      | Special Education Early Intervention Preschool Grant                                                         | 736,459.00                   | 482,453.00        |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)                           | 5,450,360.60                 | 5,915,680.60      |
| 7041                      | Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds) | 348,802.00                   | 348,802.00        |
| 7042                      | Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)                           | 36,421.00                    | 36,421.00         |
| 7311                      | Classified School Employee Professional Development Block Grant                                              | 50,391.28                    | 50,391.28         |
| 7339                      | Dual Enrollment Opportunities                                                                                | 90,000.00                    | 90,000.00         |
| 7399                      | LCFF Equity Multiplier                                                                                       | 276,544.34                   | 276,544.34        |
| 7435                      | Learning Recovery Emergency Block Grant                                                                      | 14,105,239.12                | 9,358,866.12      |
| 7810                      | Other Restricted State                                                                                       | 412,215.91                   | 192,450.91        |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)                                   | 7,021,094.92                 | 7,275,905.92      |
| 9010                      | Other Restricted Local                                                                                       | 8,228,026.42                 | 6,172,758.42      |
| Total, Restricted Balance |                                                                                                              | 74,649,465.01                | 65,874,877.01     |

| Description                                                                                                       | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 2,694,920.37                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                                |                |                         | 2,694,920.37                 | 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               | 1,255,179.49                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                      |                | 5000-5999               | 1,534,699.24                 | 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                                                                                            |                |                         | 2,789,878.73                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (94,958.36)                  | 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>                                                        |                |                         | (94,958.36)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                                  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                         |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                       |                | 9791                    | 997,729.47                   | 902,771.11        | -9.5%                 |
| b) Audit Adjustments                                                                                              |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                             |                |                         | 997,729.47                   | 902,771.11        | -9.5%                 |
| d) Other Restatements                                                                                             |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                         |                |                         | 997,729.47                   | 902,771.11        | -9.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                              |                |                         | 902,771.11                   | 902,771.11        | 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                    | 902,771.11                   | 902,771.11        | 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury                                    |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury      |                | 9111         | 0.00                         |                   |                       |
| b) in Banks                                              |                | 9120         | 902,771.11                   |                   |                       |
| 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                                        |                |              | 902,771.11                   |                   |                       |
| <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 Revenues                                     |                | 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                             |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 902,771.11                   |                   |                       |
| <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         | 2,694,920.37                 | 0.00              | -100.0%               |
| TOTAL, REVENUES                                          |                |              | 2,694,920.37                 | 0.00              | -100.0%               |
| <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%                  |

| Description                                                    | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| PERS                                                           |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                    |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                         |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                          |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                                |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                         |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                        |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies                                         |                | 4300         | 1,146,199.48                 | 0.00              | -100.0%               |
| Noncapitalized Equipment                                       |                | 4400         | 108,980.01                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 1,255,179.49                 | 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         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 1,534,699.24                 | 0.00              | -100.0%               |
| Communications                                                 |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 1,534,699.24                 | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                              |                   |                       |
| 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 - 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                                            |                |              | 2,789,878.73                 | 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>Unaudited 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>Unaudited 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        | 2,694,920.37                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 2,694,920.37                 | 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      |                  | 2,789,878.73                 | 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                                                                                       |                |                  | 2,789,878.73                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | (94,958.36)                  | 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>                                                    |                |                  | (94,958.36)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 997,729.47                   | 902,771.11        | -9.5%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 997,729.47                   | 902,771.11        | -9.5%                 |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 997,729.47                   | 902,771.11        | -9.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 902,771.11                   | 902,771.11        | 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             | 902,771.11                   | 902,771.11        | 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 902,771.11                      | 902,771.11        |
| Total, Restricted Balance |                        | 902,771.11                      | 902,771.11        |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 311,120.00                   | 311,123.00        | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 1,254,215.00                 | 1,197,303.00      | -4.5%                 |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 1,565,335.00                 | 1,508,426.00      | -3.6%                 |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 846,699.19                   | 777,027.00        | -8.2%                 |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 175,948.98                   | 177,684.00        | 1.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 289,285.77                   | 279,443.00        | -3.4%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 131,728.87                   | 180,384.00        | 36.9%                 |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 82,219.03                    | 102,000.00        | 24.1%                 |
| 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               | 54,730.00                    | 52,771.00         | -3.6%                 |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 1,580,611.84                 | 1,569,309.00      | -0.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (15,276.84)                  | (60,883.00)       | 298.5%                |
| <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>                                                    |                |                         | (15,276.84)                  | (60,883.00)       | 298.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 1,927,954.00                 | 1,867,071.00      | -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                    | 357,286.66                   | 296,403.66        | -17.0%                |
| 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                    | 1,570,667.34                 | 1,570,667.34      | 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                    | 1,955,780.36                 |                   |                       |
| 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                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 130,652.78                   |                   |                       |
| 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                                        |                |              | 2,086,433.14                 |                   |                       |
| <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         | 82,195.95                    |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 76,283.19                    |                   |                       |
| 4) Current Loans                                         |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 158,479.14                   |                   |                       |
| <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>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 1,927,954.00                 |                   |                       |
| <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         | 311,120.00                   | 311,123.00        | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 311,120.00                   | 311,123.00        | 0.0%                  |
| <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         | 1,108,192.00                 | 1,108,192.00      | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 146,023.00                   | 89,111.00         | -39.0%                |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,254,215.00                 | 1,197,303.00      | -4.5%                 |
| <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         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Tuition                                                     |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                             |                |              | 1,565,335.00                 | 1,508,426.00      | -3.6%                 |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                             |                | 1100         | 605,301.39                   | 534,500.00        | -11.7%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 40,179.72                    | 41,300.00         | 2.8%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 201,218.08                   | 201,227.00        | 0.0%                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 846,699.19                   | 777,027.00        | -8.2%                 |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 12,422.62                    | 14,387.00         | 15.8%                 |
| 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         | 143,247.27                   | 143,245.00        | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 20,279.09                    | 20,052.00         | -1.1%                 |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 175,948.98                   | 177,684.00        | 1.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 198,834.50                   | 122,474.00        | -38.4%                |
| PERS                                                        |                | 3201-3202    | 20,686.21                    | 50,547.00         | 144.4%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 24,099.27                    | 58,702.00         | 143.6%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 30,000.00                    | 32,000.00         | 6.7%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 508.93                       | 473.00            | -7.1%                 |
| Workers' Compensation                                       |                | 3601-3602    | 15,156.86                    | 15,247.00         | 0.6%                  |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 289,285.77                   | 279,443.00        | -3.4%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 516.58                       | 500.00            | -3.2%                 |
| Materials and Supplies                                      |                | 4300         | 39,430.42                    | 128,384.00        | 225.6%                |
| Noncapitalized Equipment                                    |                | 4400         | 91,781.87                    | 51,500.00         | -43.9%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 131,728.87                   | 180,384.00        | 36.9%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 7,988.28                     | 10,000.00         | 25.2%                 |
| 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         | 13,285.28                    | 15,000.00         | 12.9%                 |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 60,945.47                    | 77,000.00         | 26.3%                 |
| Communications                                              |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 82,219.03                    | 102,000.00        | 24.1%                 |
| <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>Unaudited 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         | 54,730.00                    | 52,771.00         | -3.6%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 54,730.00                    | 52,771.00         | -3.6%                 |
| TOTAL, EXPENDITURES                                          |                |              | 1,580,611.84                 | 1,569,309.00      | -0.7%                 |
| <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>Unaudited 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        | 311,120.00                   | 311,123.00        | 0.0%                  |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 1,254,215.00                 | 1,197,303.00      | -4.5%                 |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 1,565,335.00                 | 1,508,426.00      | -3.6%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 986,278.20                   | 977,689.00        | -0.9%                 |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 486,651.96                   | 482,799.00        | -0.8%                 |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 52,951.68                    | 56,050.00         | 5.9%                  |
| 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      |                  | 54,730.00                    | 52,771.00         | -3.6%                 |
| 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                                                                                        |                |                  | 1,580,611.84                 | 1,569,309.00      | -0.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (15,276.84)                  | (60,883.00)       | 298.5%                |
| <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>                                                     |                |                  | (15,276.84)                  | (60,883.00)       | 298.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 1,943,230.84                 | 1,927,954.00      | -0.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 1,927,954.00                 | 1,867,071.00      | -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             | 357,286.66                   | 296,403.66        | -17.0%                |
| 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             | 1,570,667.34                 | 1,570,667.34      | 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|--------------------------------------|---------------------------------|-------------------|
| 6371                      | CalWORKs for ROCP or Adult Education | 116,311.76                      | 116,311.76        |
| 6391                      | Adult Education Program              | 240,974.90                      | 180,091.90        |
| Total, Restricted Balance |                                      | 357,286.66                      | 296,403.66        |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 357,364.98                   | 638,706.00        | 78.7%                 |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 3,747,555.08                 | 4,944,771.00      | 31.9%                 |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 1,172,361.25                 | 987,500.00        | -15.8%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 5,277,281.31                 | 6,570,977.00      | 24.5%                 |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 293,981.65                   | 277,979.00        | -5.4%                 |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 1,717,141.51                 | 1,900,850.00      | 10.7%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 780,449.56                   | 974,999.00        | 24.9%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 385,306.41                   | 663,663.00        | 72.2%                 |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 1,452,397.75                 | 2,121,344.00      | 46.1%                 |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 84,439.24                    | 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               | 95,174.00                    | 154,941.00        | 62.8%                 |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 4,808,890.12                 | 6,093,776.00      | 26.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 468,391.19                   | 477,201.00        | 1.9%                  |
| <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>                                                    |                |                         | 468,391.19                   | 477,201.00        | 1.9%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 3,631,352.00                 | 4,108,553.00      | 13.1%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 2,045,871.39                 | 2,444,023.39      | 19.5%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 1,585,480.61                 | 1,664,529.61      | 5.0%                  |
| 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                    | 4,815,505.97                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 13,814.71                    |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 152,081.41                   |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 133.98                       |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 4,981,536.07                 |                   |                       |
| <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         | 967,287.19                   |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 164,552.75                   |                   |                       |
| 4) Current Loans                                         |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 218,344.13                   |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 1,350,184.07                 |                   |                       |
| <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>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 3,631,352.00                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 357,364.98                   | 638,706.00        | 78.7%                 |
| TOTAL, FEDERAL REVENUE                                   |                |              | 357,364.98                   | 638,706.00        | 78.7%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Expanded Learning Opportunities Program (ELO-P)          | 2600           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool                                          | 6105           | 8590         | 3,166,464.16                 | 4,208,670.00      | 32.9%                 |
| Arts and Music in Schools (Prop 28)                      | 6770           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 581,090.92                   | 736,101.00        | 26.7%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 3,747,555.08                 | 4,944,771.00      | 31.9%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 210,183.86                   | 95,000.00         | -54.8%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (36,589.23)                  | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 868,143.14                   | 800,000.00        | -7.8%                 |
| Interagency Services                                     |                | 8677         | 130,623.48                   | 92,500.00         | -29.2%                |
| All Other Fees and Contracts                             |                | 8689         | 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                               |                |              | 1,172,361.25                 | 987,500.00        | -15.8%                |
| TOTAL, REVENUES                                          |                |              | 5,277,281.31                 | 6,570,977.00      | 24.5%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 22,770.00                    | 20,428.00         | -10.3%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 76,940.50                    | 80,794.00         | 5.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 194,271.15                   | 176,757.00        | -9.0%                 |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 293,981.65                   | 277,979.00        | -5.4%                 |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 1,551,192.60                 | 1,773,383.00      | 14.3%                 |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 67,073.30                    | 65,797.00         | -1.9%                 |
| Clerical, Technical and Office Salaries                     |                | 2400         | 36,897.71                    | 2,240.00          | -93.9%                |
| Other Classified Salaries                                   |                | 2900         | 61,977.90                    | 59,430.00         | -4.1%                 |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 1,717,141.51                 | 1,900,850.00      | 10.7%                 |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 78,092.80                    | 53,095.00         | -32.0%                |
| PERS                                                        |                | 3201-3202    | 350,116.24                   | 501,825.00        | 43.3%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 119,580.91                   | 149,447.00        | 25.0%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 202,043.90                   | 234,400.00        | 16.0%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 995.44                       | 1,088.00          | 9.3%                  |
| Workers' Compensation                                       |                | 3601-3602    | 29,620.27                    | 35,144.00         | 18.6%                 |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 780,449.56                   | 974,999.00        | 24.9%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 88,345.55                    | 14,286.00         | -83.8%                |
| Materials and Supplies                                      |                | 4300         | 188,777.12                   | 649,377.00        | 244.0%                |
| Noncapitalized Equipment                                    |                | 4400         | 108,183.74                   | 0.00              | -100.0%               |
| Food                                                        |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 385,306.41                   | 663,663.00        | 72.2%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 1,028,451.06                 | 1,723,520.00      | 67.6%                 |
| Travel and Conferences                                      |                | 5200         | 1,497.94                     | 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         | 4,539.31                     | 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         | 417,909.44                   | 397,824.00        | -4.8%                 |
| Communications                                              |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 1,452,397.75                 | 2,121,344.00      | 46.1%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land                                                        |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                           |                | 6170         | 52,593.77                    | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                   |                | 6400         | 31,845.47                    | 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                                       |                |              | 84,439.24                    | 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%                  |

| Description                                                | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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         | 95,174.00                    | 154,941.00        | 62.8%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | 95,174.00                    | 154,941.00        | 62.8%                 |
| TOTAL, EXPENDITURES                                        |                |              | 4,808,890.12                 | 6,093,776.00      | 26.7%                 |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund                                         |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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 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>Unaudited 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        | 357,364.98                   | 638,706.00        | 78.7%                 |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 3,747,555.08                 | 4,944,771.00      | 31.9%                 |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 1,172,361.25                 | 987,500.00        | -15.8%                |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 5,277,281.31                 | 6,570,977.00      | 24.5%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 1,915,640.61                 | 2,485,431.00      | 29.7%                 |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 364,310.08                   | 302,005.00        | -17.1%                |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 214,505.08                   | 211,397.00        | -1.4%                 |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 2,153,456.43                 | 2,940,002.00      | 36.5%                 |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 95,174.00                    | 154,941.00        | 62.8%                 |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 65,803.92                    | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 4,808,890.12                 | 6,093,776.00      | 26.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 468,391.19                   | 477,201.00        | 1.9%                  |
| <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>                                                     |                |                  | 468,391.19                   | 477,201.00        | 1.9%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 3,162,960.81                 | 3,631,352.00      | 14.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 3,631,352.00                 | 4,108,553.00      | 13.1%                 |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 2,045,871.39                 | 2,444,023.39      | 19.5%                 |
| 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             | 1,585,480.61                 | 1,664,529.61      | 5.0%                  |
| 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5058                      | Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 470.45                          | 470.45            |
| 5059                      | Early Education: ARP California State Preschool Program One-time Stipend                                    | 17,161.94                       | 17,161.94         |
| 6129                      | Early Education: Center-Based Reserve Account for Department of Social Services Programs                    | 254,447.00                      | 264,447.00        |
| 6130                      | Early Education: Center-Based Reserve Account                                                               | 470,937.00                      | 480,937.00        |
| 7810                      | Other Restricted State                                                                                      | 1,302,855.00                    | 1,681,007.00      |
| Total, Restricted Balance |                                                                                                             | 2,045,871.39                    | 2,444,023.39      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 7,401,736.41                 | 8,061,162.00      | 8.9%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 8,706,856.13                 | 8,365,952.00      | -3.9%                 |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 735,592.73                   | 515,000.00        | -30.0%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 16,844,185.27                | 16,942,114.00     | 0.6%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 4,048,947.86                 | 4,021,220.00      | -0.7%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 1,665,267.80                 | 1,712,961.00      | 2.9%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 6,969,058.07                 | 7,760,216.00      | 11.4%                 |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 363,092.06                   | 552,918.00        | 52.3%                 |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 364,613.43                   | 3,750,000.00      | 928.5%                |
| 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               | 335,996.00                   | 355,709.00        | 5.9%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 13,746,975.22                | 18,153,024.00     | 32.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 3,097,210.05                 | (1,210,910.00)    | -139.1%               |
| <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>                                                    |                |                         | 3,097,210.05                 | (1,210,910.00)    | -139.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 23,227,117.38                | 22,016,207.38     | -5.2%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 130,870.26                   | 0.00              | -100.0%               |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 23,096,247.12                | 22,016,207.38     | -4.7%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 22,411,210.53                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 65,163.94                    |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 20,000.00                    |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                                  |                | 9135                    | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 1,812,192.39                 |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 459,185.67                   |                   |                       |
| 6) Stores                                                |                | 9320         | 130,870.26                   |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 24,898,622.79                |                   |                       |
| <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         | 1,131,632.10                 |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 539,873.31                   |                   |                       |
| 4) Current Loans                                         |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 1,671,505.41                 |                   |                       |
| <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>                                    |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)         |                |              | 23,227,117.38                |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 6,505,636.46                 | 7,239,765.00      | 11.3%                 |
| Donated Food Commodities                                 |                | 8221         | 896,099.95                   | 821,397.00        | -8.3%                 |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 7,401,736.41                 | 8,061,162.00      | 8.9%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 8,706,856.13                 | 8,365,952.00      | -3.9%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 8,706,856.13                 | 8,365,952.00      | -3.9%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 117,868.24                   | 0.00              | -100.0%               |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 729,064.17                   | 500,000.00        | -31.4%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | (118,216.36)                 | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 6,876.68                     | 15,000.00         | 118.1%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 735,592.73                   | 515,000.00        | -30.0%                |
| TOTAL, REVENUES                                          |                |              | 16,844,185.27                | 16,942,114.00     | 0.6%                  |
| <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         | 3,327,446.88                 | 3,464,572.00      | 4.1%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 589,103.24                   | 411,724.00        | -30.1%                |
| Clerical, Technical and Office Salaries                  |                | 2400         | 132,397.74                   | 144,924.00        | 9.5%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 4,048,947.86                 | 4,021,220.00      | -0.7%                 |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                        |                | 3201-3202    | 843,618.79                   | 786,618.00        | -6.8%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 273,583.01                   | 315,515.00        | 15.3%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 486,169.39                   | 544,000.00        | 11.9%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 1,997.46                     | 1,996.00          | -0.1%                 |
| Workers' Compensation                                       |                | 3601-3602    | 59,899.15                    | 64,832.00         | 8.2%                  |
| 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                                    |                |              | 1,665,267.80                 | 1,712,961.00      | 2.9%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 451,634.19                   | 497,745.00        | 10.2%                 |
| Noncapitalized Equipment                                    |                | 4400         | 190,985.45                   | 404,000.00        | 111.5%                |
| Food                                                        |                | 4700         | 6,326,438.43                 | 6,858,471.00      | 8.4%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 6,969,058.07                 | 7,760,216.00      | 11.4%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 12,166.26                    | 23,000.00         | 89.0%                 |
| Dues and Memberships                                        |                | 5300         | 2,464.19                     | 3,000.00          | 21.7%                 |
| 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         | 76,870.87                    | 63,056.00         | -18.0%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 173.58                       | 0.00              | -100.0%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 271,417.16                   | 463,862.00        | 70.9%                 |
| Communications                                              |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 363,092.06                   | 552,918.00        | 52.3%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                   |                | 6400         | 351,467.56                   | 3,750,000.00      | 967.0%                |
| Equipment Replacement                                       |                | 6500         | 13,145.87                    | 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                                       |                |              | 364,613.43                   | 3,750,000.00      | 928.5%                |
| <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         | 335,996.00                   | 355,709.00        | 5.9%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 335,996.00                   | 355,709.00        | 5.9%                  |
| TOTAL, EXPENDITURES                                         |                |              | 13,746,975.22                | 18,153,024.00     | 32.1%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| From: General Fund                                          |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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>Unaudited 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) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                    | Function Codes | Object Codes     | 2025-26<br>Unaudited 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        | 7,401,736.41                 | 8,061,162.00      | 8.9%                  |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 8,706,856.13                 | 8,365,952.00      | -3.9%                 |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 735,592.73                   | 515,000.00        | -30.0%                |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 16,844,185.27                | 16,942,114.00     | 0.6%                  |
| <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      |                  | 13,399,394.22                | 17,797,315.00     | 32.8%                 |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 335,996.00                   | 355,709.00        | 5.9%                  |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 11,585.00                    | 0.00              | -100.0%               |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 13,746,975.22                | 18,153,024.00     | 32.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 3,097,210.05                 | (1,210,910.00)    | -139.1%               |
| <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>                                                     |                |                  | 3,097,210.05                 | (1,210,910.00)    | -139.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 20,129,907.33                | 23,227,117.38     | 15.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 23,227,117.38                | 22,016,207.38     | -5.2%                 |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 130,870.26                   | 0.00              | -100.0%               |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 23,096,247.12                | 22,016,207.38     | -4.7%                 |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                             |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                               |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                                                                                                  | 2025-26<br>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 23,096,246.90                   | 22,016,207.16     |
| 5466                      | Child Nutrition: Supply Chain Assistance (SCA) Funds                                                         | .22                             | .22               |
| Total, Restricted Balance |                                                                                                              | 23,096,247.12                   | 22,016,207.38     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 4,500,000.00                 | 2,500,000.00      | -44.4%                |
| 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               | 263,573.47                   | 300,000.00        | 13.8%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 4,763,573.47                 | 2,800,000.00      | -41.2%                |
| <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               | 7,301.26                     | 23,700.00         | 224.6%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 4,125,964.23                 | 7,025,000.00      | 70.3%                 |
| 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                                                                                        |                |                         | 4,133,265.49                 | 7,048,700.00      | 70.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 630,307.98                   | (4,248,700.00)    | -774.1%               |
| <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>                                                    |                |                         | 630,307.98                   | (4,248,700.00)    | -774.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 11,356,529.45                | 7,107,829.45      | -37.4%                |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 11,356,529.45                | 7,107,829.45      | -37.4%                |
| 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                    | 8,526,189.42                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 24,454.16                    |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                             |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                              |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 28,096.92                    |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 4,500,000.00                 |                   |                       |
| 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                                           |                |              | 13,078,740.50                |                   |                       |
| <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         | 1,722,211.05                 |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                            |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                         |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 1,722,211.05                 |                   |                       |
| <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>                                       |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)            |                |              | 11,356,529.45                |                   |                       |
| <b>LCFF SOURCES</b>                                         |                |              |                              |                   |                       |
| LCFF Transfers                                              |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                               |                | 8091         | 4,500,000.00                 | 2,500,000.00      | -44.4%                |
| LCFF Transfers - Prior Years                                |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                         |                |              | 4,500,000.00                 | 2,500,000.00      | -44.4%                |
| <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         | 338,014.68                   | 300,000.00        | -11.2%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | (74,441.21)                  | 0.00              | -100.0%               |
| 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                                  |                |              | 263,573.47                   | 300,000.00        | 13.8%                 |
| TOTAL, REVENUES                                             |                |              | 4,763,573.47                 | 2,800,000.00      | -41.2%                |
| <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>Unaudited 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         | 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%                  |
| 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         | 7,301.26                     | 23,700.00         | 224.6%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 7,301.26                     | 23,700.00         | 224.6%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements                                           |                | 6170         | 752,857.05                   | 2,525,000.00      | 235.4%                |
| Buildings and Improvements of Buildings                     |                | 6200         | 3,373,107.18                 | 4,500,000.00      | 33.4%                 |
| Equipment                                                   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                         |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 4,125,964.23                 | 7,025,000.00      | 70.3%                 |
| <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                                         |                |              | 4,133,265.49                 | 7,048,700.00      | 70.5%                 |
| <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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                                |                | 8010-8099        | 4,500,000.00                 | 2,500,000.00      | -44.4%                |
| 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        | 263,573.47                   | 300,000.00        | 13.8%                 |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 4,763,573.47                 | 2,800,000.00      | -41.2%                |
| <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      |                  | 4,133,265.49                 | 7,048,700.00      | 70.5%                 |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 4,133,265.49                 | 7,048,700.00      | 70.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 630,307.98                   | (4,248,700.00)    | -774.1%               |
| <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>                                                     |                |                  | 630,307.98                   | (4,248,700.00)    | -774.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 10,726,221.47                | 11,356,529.45     | 5.9%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 11,356,529.45                | 7,107,829.45      | -37.4%                |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 11,356,529.45                | 7,107,829.45      | -37.4%                |
| 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 305,044.87                   | 300,000.00        | -1.7%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 305,044.87                   | 300,000.00        | -1.7%                 |
| <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> |                |                         | 305,044.87                   | 300,000.00        | -1.7%                 |
| <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>                                                    |                |                         | 305,044.87                   | 300,000.00        | -1.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 9,673,497.08                 | 9,973,497.08      | 3.1%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 9,673,497.08                 | 9,973,497.08      | 3.1%                  |
| 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                    | 9,614,378.49                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 27,575.22                    |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                               |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 31,543.37                    |                   |                       |
| 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                                            |                |              | 9,673,497.08                 |                   |                       |
| <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>                                        |                |              |                              |                   |                       |
| (must agree with line F2) (G10 + H2) - (I6 + J2)             |                |              | 9,673,497.08                 |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue                                          |                |              |                              |                   |                       |
| Sales                                                        |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                     |                | 8660         | 377,147.30                   | 300,000.00        | -20.5%                |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | (72,102.43)                  | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 305,044.87                   | 300,000.00        | -1.7%                 |
| TOTAL, REVENUES                                              |                |              | 305,044.87                   | 300,000.00        | -1.7%                 |
| <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>Unaudited 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        | 305,044.87                   | 300,000.00        | -1.7%                 |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 305,044.87                   | 300,000.00        | -1.7%                 |
| <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> |                |                  | 305,044.87                   | 300,000.00        | -1.7%                 |
| <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>                                                     |                |                  | 305,044.87                   | 300,000.00        | -1.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 9,368,452.21                 | 9,673,497.08      | 3.3%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 9,673,497.08                 | 9,973,497.08      | 3.1%                  |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 9,673,497.08                 | 9,973,497.08      | 3.1%                  |
| 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 217,649.43                   | 249,082.00        | 14.4%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 100,745.50                   | 120,688.00        | 19.8%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 1,661,749.12                 | 820,000.00        | -50.7%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 657,651.06                   | 170,500.00        | -74.1%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 14,242,802.04                | 68,948,167.00     | 384.1%                |
| 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                                                                                        |                |                         | 16,880,597.15                | 70,308,437.00     | 316.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (13,569,705.54)              | (67,768,437.00)   | 399.4%                |
| <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               | 3,975.00                     | 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                                                                        |                |                         | 3,975.00                     | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (13,565,730.54)              | (67,768,437.00)   | 399.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 94,833,327.21                | 81,721,051.77     | -13.8%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 453,455.10                   | 0.00              | -100.0%               |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 95,286,782.31                | 81,721,051.77     | -14.2%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 95,286,782.31                | 81,721,051.77     | -14.2%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 81,721,051.77                | 13,952,614.77     | -82.9%                |
| 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                    | 81,721,051.77                | 13,952,614.77     | -82.9%                |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 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                    | 87,899,086.70                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 252,780.32                   |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 291,965.24                   |                   |                       |
| 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                                                             |                |              | 88,443,832.26                |                   |                       |
| <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         | 6,722,437.24                 |                   |                       |
| 2) Due to Grantor Governments                                                 |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                         |                | 9610         | 343.25                       |                   |                       |
| 4) Current Loans                                                              |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                           |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                                         |                |              | 6,722,780.49                 |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 81,721,051.77                |                   |                       |
| <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>                                                    |                |              |                              |                   |                       |
| 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         | 441,011.45                   | 0.00              | -100.0%               |
| Leases and Rentals                                                            |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                                      |                | 8660         | 3,656,420.01                 | 2,540,000.00      | -30.5%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (786,539.85)                 | 0.00              | -100.0%               |
| 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                                                    |                |              | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| TOTAL, REVENUES                                                               |                |              | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| <b>CLASSIFIED SALARIES</b>                                                    |                |              |                              |                   |                       |

| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Unaudited 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         | 217,649.43                   | 249,082.00        | 14.4%                 |
| Other Classified Salaries                                                       |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                                      |                |              | 217,649.43                   | 249,082.00        | 14.4%                 |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| STRS                                                                            |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                                            |                | 3201-3202    | 53,172.80                    | 65,493.00         | 23.2%                 |
| OASDI/Medicare/Alternative                                                      |                | 3301-3302    | 14,304.05                    | 19,054.00         | 33.2%                 |
| Health and Welfare Benefits                                                     |                | 3401-3402    | 30,000.00                    | 32,000.00         | 6.7%                  |
| Unemployment Insurance                                                          |                | 3501-3502    | 93.01                        | 124.00            | 33.3%                 |
| Workers' Compensation                                                           |                | 3601-3602    | 3,175.64                     | 4,017.00          | 26.5%                 |
| 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                                                        |                |              | 100,745.50                   | 120,688.00        | 19.8%                 |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Books and Other Reference Materials                                             |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 50,586.57                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                                                        |                | 4400         | 1,611,162.55                 | 820,000.00        | -49.1%                |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 1,661,749.12                 | 820,000.00        | -50.7%                |
| <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         | 23,817.50                    | 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         | 633,833.56                   | 170,500.00        | -73.1%                |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 657,651.06                   | 170,500.00        | -74.1%                |
| <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         | 14,136,808.04                | 68,948,167.00     | 387.7%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 91,794.00                    | 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         | 14,200.00                    | 0.00              | -100.0%               |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 14,242,802.04                | 68,948,167.00     | 384.1%                |
| <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                                                             |                |              | 16,880,597.15                | 70,308,437.00     | 316.5%                |
| <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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| Proceeds                                                |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 3,975.00                     | 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                                      |                |              | 3,975.00                     | 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) |                |              | 3,975.00                     | 0.00              | -100.0%               |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Unaudited 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        | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 3,310,891.61                 | 2,540,000.00      | -23.3%                |
| <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      |                  | 16,880,597.15                | 70,308,437.00     | 316.5%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 16,880,597.15                | 70,308,437.00     | 316.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (13,569,705.54)              | (67,768,437.00)   | 399.4%                |
| <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        | 3,975.00                     | 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                                                                        |                |                  | 3,975.00                     | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (13,565,730.54)              | (67,768,437.00)   | 399.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 94,833,327.21                | 81,721,051.77     | -13.8%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 453,455.10                   | 0.00              | -100.0%               |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 95,286,782.31                | 81,721,051.77     | -14.2%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 95,286,782.31                | 81,721,051.77     | -14.2%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 81,721,051.77                | 13,952,614.77     | -82.9%                |
| 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             | 81,721,051.77                | 13,952,614.77     | -82.9%                |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 81,721,051.77                   | 13,952,614.77     |
| Total, Restricted Balance |                        | 81,721,051.77                   | 13,952,614.77     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 4,259,813.30                 | 750,000.00        | -82.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 4,259,813.30                 | 750,000.00        | -82.4%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 240,298.96                   | 360,780.00        | 50.1%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 120,866.83                   | 160,843.00        | 33.1%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 28,189.16                    | 210,200.00        | 645.7%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,000,500.00                 | 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               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 1,389,854.95                 | 731,823.00        | -47.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,869,958.35                 | 18,177.00         | -99.4%                |
| <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>                                                    |                |                         | 2,869,958.35                 | 18,177.00         | -99.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 25,573,347.96                | 25,591,524.96     | 0.1%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 25,573,347.96                | 25,591,524.96     | 0.1%                  |
| 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                    | 25,460,313.99                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 73,031.92                    |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 80,687.49                    |                   |                       |
| 4) Due from Grantor Government                                                |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                       |                | 9310         | 684.00                       |                   |                       |
| 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                                                             |                |              | 25,614,717.40                |                   |                       |
| <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         | 40,193.75                    |                   |                       |
| 2) Due to Grantor Governments                                                 |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                         |                | 9610         | 1,175.69                     |                   |                       |
| 4) Current Loans                                                              |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                           |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                                         |                |              | 41,369.44                    |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 25,573,347.96                |                   |                       |
| <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         | 935,227.91                   | 750,000.00        | -19.8%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (168,566.45)                 | 0.00              | -100.0%               |
| Fees and Contracts                                                            |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                                     |                | 8681         | 3,489,381.92                 | 0.00              | -100.0%               |
| Other Local Revenue                                                           |                |              |                              |                   |                       |
| All Other Local Revenue                                                       |                | 8699         | 3,769.92                     | 0.00              | -100.0%               |
| All Other Transfers In from All Others                                        |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                                    |                |              | 4,259,813.30                 | 750,000.00        | -82.4%                |
| TOTAL, REVENUES                                                               |                |              | 4,259,813.30                 | 750,000.00        | -82.4%                |
| <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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                                                     |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 240,298.96                   | 360,780.00        | 50.1%                 |
| Clerical, Technical and Office Salaries                                         |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                                       |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                                      |                |              | 240,298.96                   | 360,780.00        | 50.1%                 |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| STRS                                                                            |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                                            |                | 3201-3202    | 64,424.25                    | 95,245.00         | 47.8%                 |
| OASDI/Medicare/Alternative                                                      |                | 3301-3302    | 18,203.75                    | 27,599.00         | 51.6%                 |
| Health and Welfare Benefits                                                     |                | 3401-3402    | 34,500.00                    | 32,000.00         | -7.2%                 |
| Unemployment Insurance                                                          |                | 3501-3502    | 119.00                       | 180.00            | 51.3%                 |
| Workers' Compensation                                                           |                | 3601-3602    | 3,619.83                     | 5,819.00          | 60.8%                 |
| 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                                                        |                |              | 120,866.83                   | 160,843.00        | 33.1%                 |
| <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         | 28,189.16                    | 210,200.00        | 645.7%                |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 28,189.16                    | 210,200.00        | 645.7%                |
| <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         | 1,000,500.00                 | 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                                                           |                |              | 1,000,500.00                 | 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                                                             |                |              | 1,389,854.95                 | 731,823.00        | -47.3%                |
| <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>Unaudited 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>Unaudited 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        | 4,259,813.30                 | 750,000.00        | -82.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 4,259,813.30                 | 750,000.00        | -82.4%                |
| <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      |                  | 1,389,854.95                 | 731,823.00        | -47.3%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 1,389,854.95                 | 731,823.00        | -47.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 2,869,958.35                 | 18,177.00         | -99.4%                |
| <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>                                                    |                |                  | 2,869,958.35                 | 18,177.00         | -99.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 22,703,389.61                | 25,573,347.96     | 12.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 25,573,347.96                | 25,591,524.96     | 0.1%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 25,573,347.96                | 25,591,524.96     | 0.1%                  |
| 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 25,573,347.96                   | 25,591,524.96     |
| Total, Restricted Balance |                        | 25,573,347.96                   | 25,591,524.96     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| <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               | 131,676.45                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 37,165.07                    | 18,050.00         | -51.4%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,406,064.22                 | 240,000.00        | -82.9%                |
| 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                                                                                        |                |                         | 1,574,905.74                 | 258,050.00        | -83.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 243,271.86                   | 1,546,950.00      | 535.9%                |
| <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>                                                    |                |                         | 243,271.86                   | 1,546,950.00      | 535.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 56,717,516.95                | 58,264,466.95     | 2.7%                  |
| 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                    | 56,717,516.95                | 58,264,466.95     | 2.7%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 56,617,560.59                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 162,386.13                   |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 186,657.53                   |                   |                       |
| 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                                                             |                |              | 56,966,604.25                |                   |                       |
| <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         | 249,087.30                   |                   |                       |
| 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                                                         |                |              | 249,087.30                   |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 56,717,516.95                |                   |                       |
| <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         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                                      |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                                       |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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         | 2,263,406.90                 | 1,805,000.00      | -20.3%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (445,229.30)                 | 0.00              | -100.0%               |
| Other Local Revenue                                                           |                |              |                              |                   |                       |
| All Other Local Revenue                                                       |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                                        |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                                    |                |              | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| TOTAL, REVENUES                                                               |                |              | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| <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>Unaudited 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         | 131,676.45                   | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                                          |                |              | 131,676.45                   | 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%                  |
| 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         | 37,165.07                    | 18,050.00         | -51.4%                |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 37,165.07                    | 18,050.00         | -51.4%                |
| <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         | 1,406,064.22                 | 240,000.00        | -82.9%                |
| 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                                                              |                |              | 1,406,064.22                 | 240,000.00        | -82.9%                |
| <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                                                                |                |              | 1,574,905.74                 | 258,050.00        | -83.6%                |
| <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>Unaudited 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>Unaudited 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        | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 1,818,177.60                 | 1,805,000.00      | -0.7%                 |
| <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      |                  | 1,574,905.74                 | 258,050.00        | -83.6%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 1,574,905.74                 | 258,050.00        | -83.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 243,271.86                   | 1,546,950.00      | 535.9%                |
| <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>                                                    |                |                  | 243,271.86                   | 1,546,950.00      | 535.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 56,474,245.09                | 56,717,516.95     | 0.4%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 56,717,516.95                | 58,264,466.95     | 2.7%                  |
| 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             | 56,717,516.95                | 58,264,466.95     | 2.7%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                      | 2025-26<br>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710                      | State School Facilities Projects | 30,246,253.40                   | 30,246,253.40     |
| 9010                      | Other Restricted Local           | 26,471,263.55                   | 28,018,213.55     |
| Total, Restricted Balance |                                  | 56,717,516.95                   | 58,264,466.95     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 127,313.36                   | 100,040.00        | -21.4%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,400,822.55                 | 5,000,000.00      | 256.9%                |
| 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                                                                                        |                |                         | 1,528,135.91                 | 5,100,040.00      | 233.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,528,135.91)               | (5,100,040.00)    | 233.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| 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                                                                        |                |                         | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 5,737,423.22                 | (1,600,040.00)    | -127.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 57,299,304.56                | 55,699,264.56     | -2.8%                 |
| 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                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 57,299,304.56                | 55,699,264.56     | -2.8%                 |
| 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                    | 50,066,640.31                |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 1,295.00                     |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                                |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                       |                | 9310         | 7,265,559.13                 |                   |                       |
| 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                                                             |                |              | 57,333,494.44                |                   |                       |
| <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         | 34,189.88                    |                   |                       |
| 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                                                         |                |              | 34,189.88                    |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 57,299,304.56                |                   |                       |
| <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         | 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>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>Unaudited 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         | 127,313.36                   | 100,040.00        | -21.4%                |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 127,313.36                   | 100,040.00        | -21.4%                |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 196,729.30                   | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings                                         |                | 6200         | 1,204,093.25                 | 5,000,000.00      | 315.3%                |
| 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                                                           |                |              | 1,400,822.55                 | 5,000,000.00      | 256.9%                |
| <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                                                             |                |              | 1,528,135.91                 | 5,100,040.00      | 233.7%                |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| From: General Fund/CSSF                                                         |                | 8912         | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| <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>Unaudited 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) |                |              | 7,265,559.13                 | 3,500,000.00      | -51.8%                |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Unaudited 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      |                  | 1,528,135.91                 | 5,100,040.00      | 233.7%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 1,528,135.91                 | 5,100,040.00      | 233.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (1,528,135.91)               | (5,100,040.00)    | 233.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                  |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929        | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| 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                                                                        |                |                  | 7,265,559.13                 | 3,500,000.00      | -51.8%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 5,737,423.22                 | (1,600,040.00)    | -127.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 51,561,881.34                | 57,299,304.56     | 11.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 57,299,304.56                | 55,699,264.56     | -2.8%                 |
| 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             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 57,299,304.56                | 55,699,264.56     | -2.8%                 |
| 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| <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               | 96,729.66                    | 70,217.00         | -27.4%                |
| 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                         | 7,083,838.00      | New                   |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 96,729.66                    | 7,154,055.00      | 7,295.9%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 22,870,260.75                | 2,338,648.00      | -89.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 426,503.64                   | 0.00              | -100.0%               |
| b) Transfers Out                                                                                              |                | 7600-7629               | 246,917.13                   | 0.00              | -100.0%               |
| 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                                                                        |                |                         | 179,586.51                   | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 23,049,847.26                | 2,338,648.00      | -89.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 26,844,416.05                | 29,183,064.05     | 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                    | 26,844,416.05                | 29,183,064.05     | 8.7%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 36,457,649.98                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 104,591.78                   |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 120,070.49                   |                   |                       |
| 4) Due from Grantor Government                                                |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                       |                | 9310         | 7,371,897.60                 |                   |                       |
| 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                                                             |                |              | 44,054,209.85                |                   |                       |
| <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         | 449.51                       |                   |                       |
| 2) Due to Grantor Governments                                                 |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                         |                | 9610         | 17,209,344.29                |                   |                       |
| 4) Current Loans                                                              |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                           |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                                         |                |              | 17,209,793.80                |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 26,844,416.05                |                   |                       |
| <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                                                        |                |              |                              |                   |                       |
| 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                         | 8,782,703.00      | New                   |
| Community Redevelopment Funds Not Subject to LCFF Deduction                   |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales                                                                         |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                                    |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                                            |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                                      |                | 8660         | 940,552.58                   | 710,000.00        | -24.5%                |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (24,902.76)                  | 0.00              | -100.0%               |
| Other Local Revenue                                                           |                |              |                              |                   |                       |
| All Other Local Revenue                                                       |                | 8699         | 22,051,340.59                | 0.00              | -100.0%               |
| All Other Transfers In from All Others                                        |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                                    |                |              | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| TOTAL, REVENUES                                                               |                |              | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| <b>CLASSIFIED SALARIES</b>                                                    |                |              |                              |                   |                       |
| Classified Support Salaries                                                   |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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>                                                       |                |              |                              |                   |                       |
| 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         | 96,729.66                    | 70,217.00         | -27.4%                |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 96,729.66                    | 70,217.00         | -27.4%                |
| <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%                  |
| 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                                                                    |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest                                                         |                | 7438         | 0.00                         | 3,373,838.00      | New                   |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                         | 3,710,000.00      | New                   |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 7,083,838.00      | New                   |
| TOTAL, EXPENDITURES                                                             |                |              | 96,729.66                    | 7,154,055.00      | 7,295.9%              |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 426,503.64                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 426,503.64                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |

| Description                                                  | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 246,917.13                   | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 246,917.13                   | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>                                               |                |              |                              |                   |                       |
| Proceeds                                                     |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                  |                | 8951         | 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                                           |                |              | 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)      |                |              | 179,586.51                   | 0.00              | -100.0%               |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Unaudited 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        | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 22,966,990.41                | 9,492,703.00      | -58.7%                |
| <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      |                  | 96,729.66                    | 70,217.00         | -27.4%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 7,083,838.00      | New                   |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 96,729.66                    | 7,154,055.00      | 7,295.9%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 22,870,260.75                | 2,338,648.00      | -89.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                  |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929        | 426,503.64                   | 0.00              | -100.0%               |
| b) Transfers Out                                                                                              |                | 7600-7629        | 246,917.13                   | 0.00              | -100.0%               |
| 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                                                                        |                |                  | 179,586.51                   | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 23,049,847.26                | 2,338,648.00      | -89.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 3,794,568.79                 | 26,844,416.05     | 607.4%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 26,844,416.05                | 29,183,064.05     | 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             | 26,844,416.05                | 29,183,064.05     | 8.7%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2025-26<br>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 26,844,416.05                   | 29,183,064.05     |
| Total, Restricted Balance |                        | 26,844,416.05                   | 29,183,064.05     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 84,820.00                    | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 28,597,012.00                | 26,108,189.00     | -8.7%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 28,681,832.00                | 26,108,189.00     | -9.0%                 |
| <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 | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 8,180,538.00                 | 139,694.00        | -98.3%                |
| <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>                                                    |                |                         | 8,180,538.00                 | 139,694.00        | -98.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 16,330,526.00                | 24,565,679.00     | 50.4%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 16,330,526.00                | 24,565,679.00     | 50.4%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 54,615.00                    | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 16,385,141.00                | 24,565,679.00     | 49.9%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 24,565,679.00                | 24,705,373.00     | 0.6%                  |
| 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                    | 24,565,679.00                | 24,705,373.00     | 0.6%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 24,418,242.00                |                   |                       |
| 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>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments                                                                |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                        |                | 9200         | 147,437.00                   |                   |                       |
| 4) Due from Grantor Government                                                |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                       |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                                     |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                       |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                                       |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                                           |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                                             |                |              | 24,565,679.00                |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 24,565,679.00                |                   |                       |
| <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         | 84,820.00                    | 0.00              | -100.0%               |
| Other Subventions/In-Lieu Taxes                                               |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                                    |                |              | 84,820.00                    | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                                                    |                |              |                              |                   |                       |
| Other Local Revenue                                                           |                |              |                              |                   |                       |
| County and District Taxes                                                     |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                                     |                |              |                              |                   |                       |
| Secured Roll                                                                  |                | 8611         | 26,439,534.00                | 25,493,688.00     | -3.6%                 |
| Unsecured Roll                                                                |                | 8612         | 761,724.00                   | 0.00              | -100.0%               |
| Prior Years' Taxes                                                            |                | 8613         | 361,976.00                   | 551,943.00        | 52.5%                 |
| Supplemental Taxes                                                            |                | 8614         | 516,623.00                   | 0.00              | -100.0%               |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                                      |                | 8660         | 517,155.00                   | 62,558.00         | -87.9%                |
| 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                                                    |                |              | 28,597,012.00                | 26,108,189.00     | -8.7%                 |
| TOTAL, REVENUES                                                               |                |              | 28,681,832.00                | 26,108,189.00     | -9.0%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                    |                |              |                              |                   |                       |
| Debt Service                                                                  |                |              |                              |                   |                       |
| Bond Redemptions                                                              |                | 7433         | 12,735,000.00                | 18,600,000.00     | 46.1%                 |
| Bond Interest and Other Service Charges                                       |                | 7434         | 7,766,294.00                 | 7,368,495.00      | -5.1%                 |
| 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)                    |                |              | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| TOTAL, EXPENDITURES                                                           |                |              | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| <b>INTERFUND TRANSFERS</b>                                                    |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                 |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2025-26<br>Unaudited 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>Unaudited 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        | 84,820.00                    | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799        | 28,597,012.00                | 26,108,189.00     | -8.7%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 28,681,832.00                | 26,108,189.00     | -9.0%                 |
| <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 | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 20,501,294.00                | 25,968,495.00     | 26.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 8,180,538.00                 | 139,694.00        | -98.3%                |
| <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>                                                    |                |                  | 8,180,538.00                 | 139,694.00        | -98.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 16,330,526.00                | 24,565,679.00     | 50.4%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 16,330,526.00                | 24,565,679.00     | 50.4%                 |
| d) Other Restatements                                                                                         |                | 9795             | 54,615.00                    | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 16,385,141.00                | 24,565,679.00     | 49.9%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 24,565,679.00                | 24,705,373.00     | 0.6%                  |
| 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             | 24,565,679.00                | 24,705,373.00     | 0.6%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 24,565,679.00                   | 24,705,373.00     |
| Total, Restricted Balance |                        | 24,565,679.00                   | 24,705,373.00     |

| Description                                                                                                   | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 8,584,347.27                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 8,584,347.27                 | 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 | 6,945,395.81                 | 0.00              | -100.0%               |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 6,945,395.81                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,638,951.46                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 246,917.13                   | 0.00              | -100.0%               |
| b) Transfers Out                                                                                              |                | 7600-7629               | 426,503.64                   | 0.00              | -100.0%               |
| 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                                                                        |                |                         | (179,586.51)                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 1,459,364.95                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 9,810,848.91                 | 9,810,848.91      | 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                    | 9,810,848.91                 | 9,810,848.91      | 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>Unaudited 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         | 17,182,746.51                |                   |                       |
| 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                                                             |                |              | 17,182,746.51                |                   |                       |
| <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         | 7,371,897.60                 |                   |                       |
| 4) Current Loans                                                              |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                                           |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                                         |                |              | 7,371,897.60                 |                   |                       |
| <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 (must agree with line F2) (G10 + H2) - (I6 + J2) |                |              | 9,810,848.91                 |                   |                       |
| <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%                  |
| Non-Ad Valorem Taxes                                                          |                |              |                              |                   |                       |
| Other                                                                         |                | 8622         | 8,584,347.26                 | 0.00              | -100.0%               |
| Penalties and Interest from Delinquent Non-LCFF Taxes                         |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                                      |                | 8660         | .03                          | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | (.02)                        | 0.00              | -100.0%               |
| 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                                                    |                |              | 8,584,347.27                 | 0.00              | -100.0%               |
| TOTAL, REVENUES                                                               |                |              | 8,584,347.27                 | 0.00              | -100.0%               |
| <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         | 3,485,395.81                 | 0.00              | -100.0%               |
| Other Debt Service - Principal                                                |                | 7439         | 3,460,000.00                 | 0.00              | -100.0%               |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                    |                |              | 6,945,395.81                 | 0.00              | -100.0%               |
| TOTAL, EXPENDITURES                                                           |                |              | 6,945,395.81                 | 0.00              | -100.0%               |

| Description                                             | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                              |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                 |                | 8919         | 246,917.13                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 246,917.13                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 426,503.64                   | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 426,503.64                   | 0.00              | -100.0%               |
| <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) |                |              | (179,586.51)                 | 0.00              | -100.0%               |

| Description                                                                                                   | Function Codes | Object Codes     | 2025-26<br>Unaudited 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        | 8,584,347.27                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 8,584,347.27                 | 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 | 6,945,395.81                 | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 6,945,395.81                 | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 1,638,951.46                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                  |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929        | 246,917.13                   | 0.00              | -100.0%               |
| b) Transfers Out                                                                                              |                | 7600-7629        | 426,503.64                   | 0.00              | -100.0%               |
| 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                                                                        |                |                  | (179,586.51)                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 1,459,364.95                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 8,351,483.96                 | 9,810,848.91      | 17.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 9,810,848.91                 | 9,810,848.91      | 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             | 9,810,848.91                 | 9,810,848.91      | 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>Unaudited<br>Actuals | 2026-27<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 9,810,848.91                    | 9,810,848.91      |
| Total, Restricted Balance |                        | 9,810,848.91                    | 9,810,848.91      |

| Description                                                                                               | Resource Codes | Object Codes            | 2025-26<br>Unaudited 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               | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| 5) TOTAL, REVENUES                                                                                        |                |                         | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| <b>B. EXPENSES</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 Expenses                                                                  |                | 5000-5999               | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| 6) Depreciation and Amortization                                                                          |                | 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, EXPENSES                                                                                        |                |                         | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 280,353.65                   | 297,000.00        | 5.9%                  |
| <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 NET POSITION (C + D4)</b>                                                |                |                         | 280,353.65                   | 297,000.00        | 5.9%                  |
| <b>F. NET POSITION</b>                                                                                    |                |                         |                              |                   |                       |
| 1) Beginning Net Position                                                                                 |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                               |                | 9791                    | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| b) Audit Adjustments                                                                                      |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                     |                |                         | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| d) Other Restatements                                                                                     |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                            |                |                         | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| 2) Ending Net Position, June 30 (E + F1e)                                                                 |                |                         | 9,111,338.13                 | 9,408,338.13      | 3.3%                  |
| Components of Ending Net Position                                                                         |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets                                                                       |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                                                                |                | 9797                    | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                                                              |                | 9790                    | 9,111,338.13                 | 9,408,338.13      | 3.3%                  |
| <b>G. ASSETS</b>                                                                                          |                |                         |                              |                   |                       |
| 1) Cash                                                                                                   |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                     |                | 9110                    | 8,895,639.31                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                       |                | 9111                    | 25,513.79                    |                   |                       |
| b) in Banks                                                                                               |                | 9120                    | 50,000.00                    |                   |                       |
| 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                    | 28,391.83                    |                   |                       |
| 4) Due from Grantor Government                                                                            |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                                                   |                | 9310                    | 113,453.76                   |                   |                       |
| 6) Stores                                                                                                 |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                                                   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets                                                                                   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable                                                                                       |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets                                                                                          |                |                         |                              |                   |                       |
| a) Land                                                                                                   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements                                                                                      |                | 9420                    | 0.00                         |                   |                       |

| Description                                                            | Resource Codes | Object Codes | 2025-26<br>Unaudited Actuals | 2026-27<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements                        |                | 9425         | 0.00                         |                   |                       |
| d) Buildings                                                           |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings                                |                | 9435         | 0.00                         |                   |                       |
| f) Equipment                                                           |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment                                |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress                                                    |                | 9450         | 0.00                         |                   |                       |
| i) Lease Assets                                                        |                | 9460         | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets                               |                | 9465         | 0.00                         |                   |                       |
| k) Subscription Assets                                                 |                | 9470         | 0.00                         |                   |                       |
| l) Accumulated Amortization-Subscription Assets                        |                | 9475         | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS                                                      |                |              | 9,112,998.69                 |                   |                       |
| <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         | 1,660.56                     |                   |                       |
| 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) Long-Term Liabilities                                               |                |              |                              |                   |                       |
| a) Subscription Liability                                              |                | 9660         | 0.00                         |                   |                       |
| b) Net Pension Liability                                               |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability                                            |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences                                                |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable                                                        |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable                                                      |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                                         |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                                 |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                                  |                |              | 1,660.56                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                             |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                                 |                |              |                              |                   |                       |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) |                |              | 9,111,338.13                 |                   |                       |
| <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         | 331,192.28                   | 300,000.00        | -9.4%                 |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | (66,961.87)                  | 0.00              | -100.0%               |
| Fees and Contracts                                                     |                |              |                              |                   |                       |
| In-District Premiums/                                                  |                |              |                              |                   |                       |
| Contributions                                                          |                | 8674         | 3,088,724.45                 | 3,581,507.00      | 16.0%                 |
| All Other Fees and Contracts                                           |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                                    |                |              |                              |                   |                       |
| All Other Local Revenue                                                |                | 8699         | 185,071.25                   | 150,000.00        | -19.0%                |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                             |                |              | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| TOTAL, REVENUES                                                        |                |              | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| <b>CERTIFICATED SALARIES</b>                                           |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries                 |                | 1300         | 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>Unaudited 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>                                 |                |              |                              |                   |                       |
| 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 EXPENSES</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                                                 |                | 5400-5499    | 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 - Interfund                     |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                      |                |              |                              |                   |                       |
| Operating Expenditures                                    |                | 5800-5899    | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| Communications                                            |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| <b>DEPRECIATION AND AMORTIZATION</b>                      |                |              |                              |                   |                       |
| Depreciation Expense                                      |                | 6900         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Lease Assets                         |                | 6910         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Subscription Assets                  |                | 6920         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, DEPRECIATION AND AMORTIZATION                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES                                           |                |              | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| <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%                  |
| (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                       |                |              |                              |                   |                       |

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

| Description                                                                                                | Function Codes | Object Codes     | 2025-26<br>Unaudited 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        | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| 5) TOTAL, REVENUES                                                                                         |                |                  | 3,538,026.11                 | 4,031,507.00      | 13.9%                 |
| <b>B. EXPENSES (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      |                  | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| 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, EXPENSES                                                                                        |                |                  | 3,257,672.46                 | 3,734,507.00      | 14.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 280,353.65                   | 297,000.00        | 5.9%                  |
| <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 NET POSITION (C + D4)</b>                                                 |                |                  | 280,353.65                   | 297,000.00        | 5.9%                  |
| <b>F. NET POSITION</b>                                                                                     |                |                  |                              |                   |                       |
| 1) Beginning Net Position                                                                                  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                |                | 9791             | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| b) Audit Adjustments                                                                                       |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                      |                |                  | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| d) Other Restatements                                                                                      |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                             |                |                  | 8,830,984.48                 | 9,111,338.13      | 3.2%                  |
| 2) Ending Net Position, June 30 (E + F1e)                                                                  |                |                  | 9,111,338.13                 | 9,408,338.13      | 3.3%                  |
| Components of Ending Net Position                                                                          |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets                                                                        |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                                                                 |                | 9797             | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                                                               |                | 9790             | 9,111,338.13                 | 9,408,338.13      | 3.3%                  |

| Resource                       | Description | 2025-26<br>Unaudited<br>Actuals | 2026-27<br>Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position |             | 0.00                            | 0.00              |

| Description                                                                                                                                                                                                                                                                                | 2025-26 Unaudited 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)                                              | 20,042.20                 | 20,038.81  | 20,468.41  | 19,425.12         | 19,425.12            | 20,313.90            |
| <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>                                                                                                                                                                                                                         | 20,042.20                 | 20,038.81  | 20,468.41  | 19,425.12         | 19,425.12            | 20,313.90            |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                | 502.46                    | 399.24     | 502.46     | 226.83            | 226.83               | 226.83               |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     | 8.92                      | 9.17       | 8.92       | 6.41              | 6.41                 | 6.41                 |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         | 1.02                      | 1.02       | 1.02       | 1.00              | 1.00                 | 1.00                 |
| 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>                                                                                                                                                                                                         | 512.40                    | 409.43     | 512.40     | 234.24            | 234.24               | 234.24               |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 20,554.60                 | 20,448.24  | 20,980.81  | 19,659.36         | 19,659.36            | 20,548.14            |
| <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 Unaudited 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 Unaudited 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                 |

|                                                                                     | Unaudited<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases     | Ending<br>Balance<br>June 30 |
|-------------------------------------------------------------------------------------|-----------------------------|---------------------------------------|------------------------------|---------------|---------------|------------------------------|
| <b>Governmental Activities:</b>                                                     |                             |                                       |                              |               |               |                              |
| Capital assets not being depreciated:                                               |                             |                                       |                              |               |               |                              |
| Land                                                                                | 176,147,527.00              |                                       | 176,147,527.00               |               |               | 176,147,527.00               |
| Work in Progress                                                                    | 12,950,891.00               |                                       | 12,950,891.00                | 25,713,941.00 | 181,450.00    | 38,483,382.00                |
| Total capital assets not being depreciated                                          | 189,098,418.00              | 0.00                                  | 189,098,418.00               | 25,713,941.00 | 181,450.00    | 214,630,909.00               |
| Capital assets being depreciated:                                                   |                             |                                       |                              |               |               |                              |
| Land Improvements                                                                   | 71,791,331.00               |                                       | 71,791,331.00                |               |               | 71,791,331.00                |
| Buildings                                                                           | 621,407,610.00              |                                       | 621,407,610.00               | 259,359.00    |               | 621,666,969.00               |
| Equipment                                                                           | 33,911,750.00               |                                       | 33,911,750.00                | 2,251,531.00  | 115,153.00    | 36,048,128.00                |
| Total capital assets being depreciated                                              | 727,110,691.00              | 0.00                                  | 727,110,691.00               | 2,510,890.00  | 115,153.00    | 729,506,428.00               |
| Accumulated Depreciation for:                                                       |                             |                                       |                              |               |               |                              |
| Land Improvements                                                                   | (40,198,756.00)             |                                       | (40,198,756.00)              |               | 3,181,689.00  | (43,380,445.00)              |
| Buildings                                                                           | (218,332,476.00)            |                                       | (218,332,476.00)             |               | 13,804,912.00 | (232,137,388.00)             |
| Equipment                                                                           | (26,318,864.00)             |                                       | (26,318,864.00)              |               | 2,026,762.00  | (28,345,626.00)              |
| Total accumulated depreciation                                                      | (284,850,096.00)            | 0.00                                  | (284,850,096.00)             | 0.00          | 19,013,363.00 | (303,863,459.00)             |
| Total capital assets being depreciated, net excluding lease and subscription assets | 442,260,595.00              | 0.00                                  | 442,260,595.00               | 2,510,890.00  | 19,128,516.00 | 425,642,969.00               |
| Lease Assets                                                                        |                             |                                       | 0.00                         |               |               | 0.00                         |
| Accumulated amortization for lease assets                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total lease assets, net                                                             | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Subscription Assets                                                                 | 5,961,734.20                |                                       | 5,961,734.20                 | 1,888,811.55  |               | 7,850,545.75                 |
| Accumulated amortization for subscription assets                                    | (2,936,397.95)              | 1,425.75                              | (2,934,972.20)               |               | 1,748,492.95  | (4,683,465.15)               |
| Total subscription assets, net                                                      | 3,025,336.25                | 1,425.75                              | 3,026,762.00                 | 1,888,811.55  | 1,748,492.95  | 3,167,080.60                 |
| Governmental activity capital assets, net                                           | 634,384,349.25              | 1,425.75                              | 634,385,775.00               | 30,113,642.55 | 21,058,458.95 | 643,440,958.60               |
| <b>Business-Type Activities:</b>                                                    |                             |                                       |                              |               |               |                              |
| Capital assets not being depreciated:                                               |                             |                                       |                              |               |               |                              |
| Land                                                                                |                             |                                       | 0.00                         |               |               | 0.00                         |
| Work in Progress                                                                    |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total capital assets not being depreciated                                          | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Capital assets being depreciated:                                                   |                             |                                       |                              |               |               |                              |
| Land Improvements                                                                   |                             |                                       | 0.00                         |               |               | 0.00                         |
| Buildings                                                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Equipment                                                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total capital assets being depreciated                                              | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Accumulated Depreciation for:                                                       |                             |                                       |                              |               |               |                              |
| Land Improvements                                                                   |                             |                                       | 0.00                         |               |               | 0.00                         |
| Buildings                                                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Equipment                                                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total accumulated depreciation                                                      | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Lease Assets                                                                        |                             |                                       | 0.00                         |               |               | 0.00                         |
| Accumulated amortization for lease assets                                           |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total lease assets, net                                                             | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Subscription Assets                                                                 |                             |                                       | 0.00                         |               |               | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |               |               | 0.00                         |
| Total subscription assets, net                                                      | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |
| Business-type activity capital assets, net                                          | 0.00                        | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 08, 2026

Printed Name: Mark Johnson, Ed.D.  
Mark Johnson

Title: Secretary of the Governing Board

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Dean West  
Name  
Associate Superintendent, Business Services  
Title  
(714) 966-4229  
Telephone  
DWest@ocde.us  
E-mail Address

For School District:

Harold Sullins  
Name  
Chief Financial Officer  
Title  
(714) 730-7301 Ext 51302  
Telephone  
hsullins@tustin.k12.ca.us  
E-mail Address

Unaudited Actuals  
**FINANCIAL REPORTS**  
2025-26 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

30 73643 0000000  
Form CA  
G8A1B9RWSD(2025-26)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| Form  | Description                                                                                                                                                | Value            |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation                                                                                   | 56.50%           |
|       | Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)           |                  |
|       | CEA Deficiency Amount                                                                                                                                      | \$0.00           |
|       | Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.  |                  |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination                                                                                |                  |
|       | If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:                                                   |                  |
|       | MOE Deficiency Percentage - Based on Total Expenditures                                                                                                    |                  |
|       | MOE Deficiency Percentage - Based on Expenditures Per ADA                                                                                                  |                  |
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1                                                                                     | \$0.00           |
|       | Adjusted Appropriations Limit                                                                                                                              | \$214,076,676.33 |
|       | Appropriations Subject to Limit                                                                                                                            | \$214,076,676.33 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. |                  |
| ICR   | Preliminary Proposed Indirect Cost Rate                                                                                                                    | 6.50%            |
|       | Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.                                                                    |                  |

**2025-26 Unaudited Actuals**  
**FEDERAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

| Description                                                                                        | 001          | 002         | 003                     | 004          | 005           | 006        | 007                      |
|----------------------------------------------------------------------------------------------------|--------------|-------------|-------------------------|--------------|---------------|------------|--------------------------|
| FEDERAL PROGRAM NAME                                                                               | TITLE I      | TITLE III   | CARL PERKINS<br>VOC ED. | TITLE II     | TITLE III IEP | TITLE IV   | TITLE IV 21ST<br>CENTURY |
| FEDERAL CATALOG NUMBER                                                                             |              |             |                         |              |               |            |                          |
| RESOURCE CODE                                                                                      | 3010         | 4203        | 3550                    | 4035         | 4201          | 4127       | 4124                     |
| REVENUE OBJECT                                                                                     | 8290         | 8290        | 8290                    | 8290         | 8290          | 8290       | 8290                     |
| LOCAL DESCRIPTION (if any)                                                                         |              |             |                         |              |               |            |                          |
| <b>AWARD</b>                                                                                       |              |             |                         |              |               |            |                          |
| 1. Prior Year Carryover                                                                            | 1,845,855.00 | 448,874.00  |                         | 526,221.00   | 77,303.00     | 59,722.00  |                          |
| 2. a. Current Year Award                                                                           | 3,170,427.00 | 425,962.00  | 147,465.00              | 499,582.00   | 92,349.00     | 246,465.00 | 450,000.00               |
| b. Transferability (ESSA)                                                                          |              |             |                         |              |               |            |                          |
| c. Other Adjustments                                                                               |              |             |                         |              |               |            |                          |
| d. Adj Curr Yr Award                                                                               |              |             |                         |              |               |            |                          |
| (sum lines 2a, 2b, & 2c)                                                                           | 3,170,427.00 | 425,962.00  | 147,465.00              | 499,582.00   | 92,349.00     | 246,465.00 | 450,000.00               |
| 3. Required Matching Funds/Other                                                                   |              |             |                         |              |               |            |                          |
| 4. Total Available Award                                                                           |              |             |                         |              |               |            |                          |
| (sum lines 1, 2d, & 3)                                                                             | 5,016,282.00 | 874,836.00  | 147,465.00              | 1,025,803.00 | 169,652.00    | 306,187.00 | 450,000.00               |
| <b>REVENUES</b>                                                                                    |              |             |                         |              |               |            |                          |
| 5. Unearned Revenue Deferred from Prior Year                                                       | 1,845,855.00 | 150,757.00  |                         | 370,959.00   | 38,652.00     |            |                          |
| 6. Cash Received in Current Year                                                                   | 725,708.00   | 159,473.00  | 147,465.00              |              |               | 303,289.00 | 360,000.00               |
| 7. Contributed Matching Funds                                                                      |              |             |                         |              |               |            |                          |
| 8. Total Available (sum lines 5, 6, & 7)                                                           | 2,571,563.00 | 310,230.00  | 147,465.00              | 370,959.00   | 38,652.00     | 303,289.00 | 360,000.00               |
| <b>EXPENDITURES</b>                                                                                |              |             |                         |              |               |            |                          |
| 9. Donor-Authorized Expenditures                                                                   | 2,366,730.00 | 365,143.00  | 147,465.00              | 374,760.00   | 95,194.00     | 299,032.00 | 36,374.00                |
| 10. Non Donor-Authorized<br>Expenditures                                                           |              |             |                         |              |               |            |                          |
| 11. Total Expenditures (lines 9 & 10)                                                              | 2,366,730.00 | 365,143.00  | 147,465.00              | 374,760.00   | 95,194.00     | 299,032.00 | 36,374.00                |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                              |              |             |                         |              |               |            |                          |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12) | 204,833.00   | (54,913.00) | 0.00                    | (3,801.00)   | (56,542.00)   | 4,257.00   | 323,626.00               |
| a. Unearned Revenue                                                                                | 204,833.00   |             |                         |              |               | 4,257.00   | 323,626.00               |

2025-26 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 001          | 002        | 003        | 004        | 005        | 006        | 007        |
|------------------------------------------------------------------------------------------------------|--------------|------------|------------|------------|------------|------------|------------|
| b. Accounts Payable                                                                                  |              |            |            |            |            |            |            |
| c. Accounts Receivable                                                                               |              | 54,913.00  |            | 3,801.00   | 56,542.00  |            |            |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 2,649,552.00 | 509,693.00 | 0.00       | 651,043.00 | 74,458.00  | 7,155.00   | 413,626.00 |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 2,649,552.00 | 509,693.00 |            | 651,043.00 | 169,652.00 | 7,155.00   | 413,626.00 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 2,366,730.00 | 365,143.00 | 147,465.00 | 374,760.00 | 95,194.00  | 299,032.00 | 36,374.00  |

2025-26 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                        | 008          | 009         | 010                  | 011            | 012          | 013                    | 014                |
|----------------------------------------------------------------------------------------------------|--------------|-------------|----------------------|----------------|--------------|------------------------|--------------------|
| FEDERAL PROGRAM NAME                                                                               | ARP HOMELESS | SPED FED PS | SPED PS STAFF<br>DEV | SPED LOCAL     | FED MH       | FEDERAL<br>WORKABILITY | SPED EARLY<br>INTV |
| FEDERAL CATALOG NUMBER                                                                             |              |             |                      |                |              |                        |                    |
| RESOURCE CODE                                                                                      | 5634         | 3315        | 3345                 | 3310           | 3327         | 3410                   | 3385               |
| REVENUE OBJECT                                                                                     | 8290         | 8182        | 8182                 | 8181           | 8182         | 8290                   | 8182               |
| LOCAL DESCRIPTION (if any)                                                                         |              |             |                      |                |              |                        |                    |
| <b>AWARD</b>                                                                                       |              |             |                      |                |              |                        |                    |
| 1. Prior Year Carryover                                                                            | 204.00       |             |                      |                |              |                        |                    |
| 2. a. Current Year Award                                                                           |              | 78,863.00   | 1,164.00             | 4,343,690.00   | 262,199.00   | 218,530.00             | 61,210.00          |
| b. Transferability (ESSA)                                                                          |              |             |                      |                |              |                        |                    |
| c. Other Adjustments                                                                               |              |             |                      |                |              |                        |                    |
| d. Adj Curr Yr Award                                                                               |              |             |                      |                |              |                        |                    |
| (sum lines 2a, 2b, & 2c)                                                                           | 0.00         | 78,863.00   | 1,164.00             | 4,343,690.00   | 262,199.00   | 218,530.00             | 61,210.00          |
| 3. Required Matching Funds/Other                                                                   |              | 200,724.00  | 1,927.00             | 7,621,269.00   | 433,332.00   |                        | 53,565.00          |
| 4. Total Available Award                                                                           |              |             |                      |                |              |                        |                    |
| (sum lines 1, 2d, & 3)                                                                             | 204.00       | 279,587.00  | 3,091.00             | 11,964,959.00  | 695,531.00   | 218,530.00             | 114,775.00         |
| <b>REVENUES</b>                                                                                    |              |             |                      |                |              |                        |                    |
| 5. Unearned Revenue Deferred from Prior Year                                                       | 154.00       |             |                      |                |              |                        |                    |
| 6. Cash Received in Current Year                                                                   |              |             |                      |                |              | 87,354.00              | 30,605.00          |
| 7. Contributed Matching Funds                                                                      |              | 200,724.00  | 1,927.00             | 7,621,269.00   | 433,332.00   |                        | 53,565.00          |
| 8. Total Available (sum lines 5, 6, & 7)                                                           | 154.00       | 200,724.00  | 1,927.00             | 7,621,269.00   | 433,332.00   | 87,354.00              | 84,170.00          |
| <b>EXPENDITURES</b>                                                                                |              |             |                      |                |              |                        |                    |
| 9. Donor-Authorized Expenditures                                                                   |              | 279,587.00  | 3,091.00             | 11,964,959.00  | 695,531.00   | 218,530.00             | 114,775.00         |
| 10. Non Donor-Authorized<br>Expenditures                                                           |              |             |                      |                |              |                        |                    |
| 11. Total Expenditures (lines 9 & 10)                                                              | 0.00         | 279,587.00  | 3,091.00             | 11,964,959.00  | 695,531.00   | 218,530.00             | 114,775.00         |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                              |              |             |                      |                |              |                        |                    |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12) | 154.00       | (78,863.00) | (1,164.00)           | (4,343,690.00) | (262,199.00) | (131,176.00)           | (30,605.00)        |
| a. Unearned Revenue                                                                                | 154.00       |             |                      |                |              |                        |                    |

2025-26 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 008    | 009       | 010      | 011          | 012        | 013        | 014       |
|------------------------------------------------------------------------------------------------------|--------|-----------|----------|--------------|------------|------------|-----------|
| b. Accounts Payable                                                                                  |        |           |          |              |            |            |           |
| c. Accounts Receivable                                                                               |        | 78,863.00 | 1,164.00 | 4,343,690.00 | 262,199.00 | 131,176.00 | 30,605.00 |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 204.00 | 0.00      | 0.00     | 0.00         | 0.00       | 0.00       | 0.00      |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 0.00   |           |          |              |            |            |           |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00   | 78,863.00 | 1,164.00 | 4,343,690.00 | 262,199.00 | 218,530.00 | 61,210.00 |

2025-26 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                        | 015                |                |
|----------------------------------------------------------------------------------------------------|--------------------|----------------|
| FEDERAL PROGRAM NAME                                                                               | ALT DISPUTE<br>RES | TOTAL          |
| FEDERAL CATALOG NUMBER                                                                             |                    |                |
| RESOURCE CODE                                                                                      | 3395               |                |
| REVENUE OBJECT                                                                                     | 8182               |                |
| LOCAL DESCRIPTION (if any)                                                                         |                    |                |
| <b>AWARD</b>                                                                                       |                    |                |
| 1. Prior Year Carryover                                                                            | 7,833.00           | 2,966,012.00   |
| 2. a. Current Year Award                                                                           | 15,157.00          | 10,013,063.00  |
| b. Transferability (ESSA)                                                                          |                    | 0.00           |
| c. Other Adjustments                                                                               |                    | 0.00           |
| d. Adj Curr Yr Award                                                                               |                    |                |
| (sum lines 2a, 2b, & 2c)                                                                           | 15,157.00          | 10,013,063.00  |
| 3. Required Matching Funds/Other                                                                   |                    | 8,310,817.00   |
| 4. Total Available Award                                                                           |                    |                |
| (sum lines 1, 2d, & 3)                                                                             | 22,990.00          | 21,289,892.00  |
| <b>REVENUES</b>                                                                                    |                    |                |
| 5. Unearned Revenue Deferred from Prior Year                                                       |                    | 2,406,377.00   |
| 6. Cash Received in Current Year                                                                   |                    | 1,813,894.00   |
| 7. Contributed Matching Funds                                                                      |                    | 8,310,817.00   |
| 8. Total Available (sum lines 5, 6, & 7)                                                           | 0.00               | 12,531,088.00  |
| <b>EXPENDITURES</b>                                                                                |                    |                |
| 9. Donor-Authorized Expenditures                                                                   | 13,913.00          | 16,975,084.00  |
| 10. Non Donor-Authorized Expenditures                                                              |                    | 0.00           |
| 11. Total Expenditures (lines 9 & 10)                                                              | 13,913.00          | 16,975,084.00  |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                              |                    | 0.00           |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12) | (13,913.00)        | (4,443,996.00) |
| a. Unearned Revenue                                                                                |                    | 532,870.00     |

2025-26 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 015       |              |
|------------------------------------------------------------------------------------------------------|-----------|--------------|
| b. Accounts Payable                                                                                  |           | 0.00         |
| c. Accounts Receivable                                                                               | 13,913.00 | 4,976,866.00 |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 9,077.00  | 4,314,808.00 |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 9,077.00  | 4,409,798.00 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 13,913.00 | 8,664,267.00 |

**2025-26 Unaudited Actuals**  
**STATE GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

| Description                                                        | 001                 | 002                  | 003          | 004          | 005                  | 006                    | 007                        |
|--------------------------------------------------------------------|---------------------|----------------------|--------------|--------------|----------------------|------------------------|----------------------------|
| STATE PROGRAM NAME                                                 | STRONG<br>WORKFORCE | AFTER SCHOOL<br>ASES | CTE          | MS ACADEMIES | PK PLANNING<br>GRANT | NATIONAL<br>BOARD CERT | CA<br>PARTNERSHIP<br>GRANT |
| RESOURCE CODE                                                      | 6388                | 6010                 | 6387         | 6385         | 6053                 | 6271                   | 6386                       |
| REVENUE OBJECT                                                     | 8677                | 8590                 | 8590         | 8590         | 8590                 | 8590                   | 8590                       |
| LOCAL DESCRIPTION (if any)                                         |                     |                      |              |              |                      |                        |                            |
| <b>AWARD</b>                                                       |                     |                      |              |              |                      |                        |                            |
| 1. Prior Year Carryover                                            | 751,303.00          |                      | 1,036,595.00 | 545.00       | 102,672.00           |                        | 63,378.00                  |
| 2. a. Current Year Award                                           | 352,255.00          | 1,787,763.00         | 1,248,276.00 |              |                      | 45,000.00              | 144,900.00                 |
| b. Other Adjustments                                               |                     |                      |              |              |                      |                        |                            |
| c. Adj Curr Yr Award                                               |                     |                      |              |              |                      |                        |                            |
| (sum lines 2a & 2b)                                                | 352,255.00          | 1,787,763.00         | 1,248,276.00 | 0.00         | 0.00                 | 45,000.00              | 144,900.00                 |
| 3. Required Matching Funds/Other                                   |                     |                      |              |              |                      | 6,140.00               |                            |
| 4. Total Available Award                                           |                     |                      |              |              |                      |                        |                            |
| (sum lines 1, 2c, & 3)                                             | 1,103,558.00        | 1,787,763.00         | 2,284,871.00 | 545.00       | 102,672.00           | 51,140.00              | 208,278.00                 |
| <b>REVENUES</b>                                                    |                     |                      |              |              |                      |                        |                            |
| 5. Unearned Revenue Deferred from Prior Year                       | 557,900.00          |                      | 1,036,595.00 | 545.00       | 102,671.00           |                        | 63,378.00                  |
| 6. Cash Received in Current Year                                   | 71,579.00           | 1,061,466.00         |              |              |                      | 45,000.00              | 144,900.00                 |
| 7. Contributed Matching Funds                                      |                     |                      |              |              |                      | 6,140.00               |                            |
| 8. Total Available (sum lines 5, 6, & 7)                           | 629,479.00          | 1,061,466.00         | 1,036,595.00 | 545.00       | 102,671.00           | 51,140.00              | 208,278.00                 |
| <b>EXPENDITURES</b>                                                |                     |                      |              |              |                      |                        |                            |
| 9. Donor-Authorized Expenditures                                   | 604,096.00          | 1,787,763.00         | 892,748.00   | 0.00         | 79,835.00            | 51,140.00              | 127,084.00                 |
| 10. Non Donor-Authorized<br>Expenditures                           |                     |                      |              |              |                      |                        |                            |
| 11. Total Expenditures (lines 9 & 10)                              | 604,096.00          | 1,787,763.00         | 892,748.00   | 0.00         | 79,835.00            | 51,140.00              | 127,084.00                 |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments |                     |                      |              |              |                      |                        |                            |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts       |                     |                      |              |              |                      |                        |                            |
| (line 8 minus line 9 plus line 12)                                 | 25,383.00           | (726,297.00)         | 143,847.00   | 545.00       | 22,836.00            | 0.00                   | 81,194.00                  |
| a. Unearned Revenue                                                | 25,383.00           |                      | 143,847.00   | 545.00       | 22,836.00            |                        | 81,194.00                  |
| b. Accounts Payable                                                |                     |                      |              |              |                      |                        |                            |
| c. Accounts Receivable                                             |                     | 726,297.00           |              |              |                      |                        |                            |

2025-26 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 001        | 002          | 003          | 004    | 005       | 006       | 007        |
|------------------------------------------------------------------------------------------------------|------------|--------------|--------------|--------|-----------|-----------|------------|
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 499,462.00 | 0.00         | 1,392,123.00 | 545.00 | 22,837.00 | 0.00      | 81,194.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 499,462.00 |              | 1,392,123.00 |        |           |           | 81,194.00  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 604,096.00 | 1,787,763.00 | 892,748.00   | 0.00   | 79,835.00 | 45,000.00 | 127,084.00 |

2025-26 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                        | 008               | 009                 | 010                     |               |
|----------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------------|---------------|
| STATE PROGRAM NAME                                                                                 | STRS ON<br>BEHALF | SPED<br>WORKABILITY | INFANT<br>DISCRETIONARY | TOTAL         |
| RESOURCE CODE                                                                                      | 7690              | 6520                | 6515                    |               |
| REVENUE OBJECT                                                                                     | 8590              | 8590                | 8590                    |               |
| LOCAL DESCRIPTION (if any)                                                                         |                   |                     |                         |               |
| <b>AWARD</b>                                                                                       |                   |                     |                         |               |
| 1. Prior Year Carryover                                                                            |                   |                     | 1,000.00                | 1,955,493.00  |
| 2. a. Current Year Award                                                                           | 13,779,870.00     | 139,200.00          | 1,034.00                | 17,498,298.00 |
| b. Other Adjustments                                                                               |                   |                     |                         | 0.00          |
| c. Adj Curr Yr Award                                                                               |                   |                     |                         |               |
| (sum lines 2a & 2b)                                                                                | 13,779,870.00     | 139,200.00          | 1,034.00                | 17,498,298.00 |
| 3. Required Matching Funds/Other                                                                   |                   |                     | 2,290.00                | 8,430.00      |
| 4. Total Available Award                                                                           |                   |                     |                         |               |
| (sum lines 1, 2c, & 3)                                                                             | 13,779,870.00     | 139,200.00          | 4,324.00                | 19,462,221.00 |
| <b>REVENUES</b>                                                                                    |                   |                     |                         |               |
| 5. Unearned Revenue Deferred from Prior Year                                                       |                   |                     |                         | 1,761,089.00  |
| 6. Cash Received in Current Year                                                                   | 13,779,870.00     | 33,348.00           | 1,000.00                | 15,137,163.00 |
| 7. Contributed Matching Funds                                                                      |                   |                     | 2,290.00                | 8,430.00      |
| 8. Total Available (sum lines 5, 6, & 7)                                                           | 13,779,870.00     | 33,348.00           | 3,290.00                | 16,906,682.00 |
| <b>EXPENDITURES</b>                                                                                |                   |                     |                         |               |
| 9. Donor-Authorized Expenditures                                                                   | 13,779,870.00     | 139,200.00          | 4,324.00                | 17,466,060.00 |
| 10. Non Donor-Authorized<br>Expenditures                                                           |                   |                     |                         | 0.00          |
| 11. Total Expenditures (lines 9 & 10)                                                              | 13,779,870.00     | 139,200.00          | 4,324.00                | 17,466,060.00 |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                 |                   |                     |                         | 0.00          |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12) | 0.00              | (105,852.00)        | (1,034.00)              | (559,378.00)  |
| a. Unearned Revenue                                                                                |                   |                     |                         | 273,805.00    |
| b. Accounts Payable                                                                                |                   |                     |                         | 0.00          |
| c. Accounts Receivable                                                                             |                   | 105,852.00          | 1,034.00                | 833,183.00    |
| 14. Unused Grant Award Calculation                                                                 |                   |                     |                         |               |

2025-26 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 008           | 009        | 010      |               |
|------------------------------------------------------------------------------------------------------|---------------|------------|----------|---------------|
| (line 4 minus line 9)                                                                                | 0.00          | 0.00       | 0.00     | 1,996,161.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            |               |            |          | 1,972,779.00  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 13,779,870.00 | 139,200.00 | 2,034.00 | 17,457,630.00 |

**2025-26 Unaudited Actuals**  
**LOCAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

| Description                                                                                       | 001            | 002                       | 003                        | 004       | 005         | 006      | 007         |
|---------------------------------------------------------------------------------------------------|----------------|---------------------------|----------------------------|-----------|-------------|----------|-------------|
| LOCAL PROGRAM NAME                                                                                | CITY OF IRVINE | CITY OF IRVINE<br>IMAGINE | CITY OF IRVINE<br>PROF SRV | ROTARY    | LOCAL GRANT | PLTW     | TUPE        |
| RESOURCE CODE                                                                                     | 9010           | 9010                      | 9010                       | 9010      | 9010        | 9010     | 9010        |
| REVENUE OBJECT                                                                                    | 8699           | 8699                      | 8699                       | 8699      | 8599        | 8699     | 8677        |
| LOCAL DESCRIPTION (if any)                                                                        |                |                           |                            |           |             |          |             |
| <b>AWARD</b>                                                                                      |                |                           |                            |           |             |          |             |
| 1. Prior Year Carryover                                                                           |                | 33,529.00                 |                            | 9,156.00  |             | 1,508.00 |             |
| 2. a. Current Year Award                                                                          | 61,728.00      | 132,840.00                | 134,278.00                 | 10,417.00 | 7,400.00    |          | 52,458.00   |
| b. Other Adjustments                                                                              |                |                           |                            |           |             |          |             |
| c. Adj Curr Yr Award                                                                              |                |                           |                            |           |             |          |             |
| (sum lines 2a & 2b)                                                                               | 61,728.00      | 132,840.00                | 134,278.00                 | 10,417.00 | 7,400.00    | 0.00     | 52,458.00   |
| 3. Required Matching Funds/Other                                                                  | 6,045.00       | 21,510.00                 |                            |           | 558.00      |          |             |
| 4. Total Available Award                                                                          |                |                           |                            |           |             |          |             |
| (sum lines 1, 2c, & 3)                                                                            | 67,773.00      | 187,879.00                | 134,278.00                 | 19,573.00 | 7,958.00    | 1,508.00 | 52,458.00   |
| <b>REVENUES</b>                                                                                   |                |                           |                            |           |             |          |             |
| 5. Unearned Revenue Deferred from Prior Year                                                      |                | 33,529.00                 |                            | 9,156.00  |             |          |             |
| 6. Cash Received in Current Year                                                                  | 61,728.00      |                           | 134,278.00                 | 10,417.00 | 7,400.00    | 1,508.00 | 6,743.00    |
| 7. Contributed Matching Funds                                                                     | 6,045.00       | 21,510.00                 |                            |           | 558.00      |          |             |
| 8. Total Available (sum lines 5, 6, & 7)                                                          | 67,773.00      | 55,039.00                 | 134,278.00                 | 19,573.00 | 7,958.00    | 1,508.00 | 6,743.00    |
| <b>EXPENDITURES</b>                                                                               |                |                           |                            |           |             |          |             |
| 9. Donor-Authorized Expenditures                                                                  | 67,773.00      | 180,661.00                | 134,278.00                 | 7,883.00  | 7,958.00    | 774.00   | 50,948.00   |
| 10. Non Donor-Authorized<br>Expenditures                                                          |                |                           |                            |           |             |          |             |
| 11. Total Expenditures (lines 9 & 10)                                                             | 67,773.00      | 180,661.00                | 134,278.00                 | 7,883.00  | 7,958.00    | 774.00   | 50,948.00   |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                |                |                           |                            |           |             |          |             |
| 13. Calculation of Unearned Revenue<br>or A/P & A/R amounts<br>(line 8 minus line 9 plus line 12) | 0.00           | (125,622.00)              | 0.00                       | 11,690.00 | 0.00        | 734.00   | (44,205.00) |
| a. Unearned Revenue                                                                               |                |                           |                            | 11,690.00 |             | 734.00   |             |
| b. Accounts Payable                                                                               |                |                           |                            |           |             |          |             |
| c. Accounts Receivable                                                                            |                | 125,622.00                |                            |           |             |          | 44,205.00   |
| 14. Unused Grant Award Calculation                                                                |                |                           |                            |           |             |          |             |

2025-26 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 001       | 002        | 003        | 004       | 005      | 006    | 007       |
|------------------------------------------------------------------------------------------------------|-----------|------------|------------|-----------|----------|--------|-----------|
| (line 4 minus line 9)                                                                                | 0.00      | 7,218.00   | 0.00       | 11,690.00 | 0.00     | 734.00 | 1,510.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            |           | 7,218.00   |            | 11,690.00 |          | 734.00 | 1,510.00  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 61,728.00 | 159,151.00 | 134,278.00 | 7,883.00  | 7,400.00 | 774.00 | 50,948.00 |

**2025-26 Unaudited Actuals**  
**LOCAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

| Description                                                     | 008         | 009        | 010           | 011               | 012             | 013             | 014                     |
|-----------------------------------------------------------------|-------------|------------|---------------|-------------------|-----------------|-----------------|-------------------------|
| LOCAL PROGRAM NAME                                              | OC PATHWAYS | SBHIP      | SCHOOL SAFETY | ASSISTANCE LEAGUE | KAISER THRIVING | COMM ENGAGEMENT | EXP WORK BASED LEARNING |
| RESOURCE CODE                                                   | 9010        | 9010       | 9010          | 9010              | 9010            | 9010            | 9010                    |
| REVENUE OBJECT                                                  | 8699        | 8699       | 8699          | 8699              | 8699            | 8699            | 8699                    |
| LOCAL DESCRIPTION (if any)                                      |             |            |               |                   |                 |                 |                         |
| <b>AWARD</b>                                                    |             |            |               |                   |                 |                 |                         |
| 1. Prior Year Carryover                                         | 17,701.00   | 98,385.00  | 69,641.00     | 25,639.00         | 887.00          | 65,638.00       | 25,000.00               |
| 2. a. Current Year Award                                        | 80,000.00   | 207,822.00 |               | 38,125.00         | 3,000.00        | 70,000.00       | 150,000.00              |
| b. Other Adjustments                                            |             |            |               |                   |                 |                 |                         |
| c. Adj Curr Yr Award                                            |             |            |               |                   |                 |                 |                         |
| (sum lines 2a & 2b)                                             | 80,000.00   | 207,822.00 | 0.00          | 38,125.00         | 3,000.00        | 70,000.00       | 150,000.00              |
| 3. Required Matching Funds/Other                                |             |            |               |                   |                 |                 |                         |
| 4. Total Available Award                                        |             |            |               |                   |                 |                 |                         |
| (sum lines 1, 2c, & 3)                                          | 97,701.00   | 306,207.00 | 69,641.00     | 63,764.00         | 3,887.00        | 135,638.00      | 175,000.00              |
| <b>REVENUES</b>                                                 |             |            |               |                   |                 |                 |                         |
| 5. Unearned Revenue Deferred from Prior Year                    |             | 98,385.00  |               | 25,639.00         | 887.00          | 65,638.00       | 25,000.00               |
| 6. Cash Received in Current Year                                |             | 207,822.00 | 69,641.00     | 38,125.00         | 3,000.00        | 8,750.00        | 150,000.00              |
| 7. Contributed Matching Funds                                   |             |            |               |                   |                 |                 |                         |
| 8. Total Available (sum lines 5, 6, & 7)                        | 0.00        | 306,207.00 | 69,641.00     | 63,764.00         | 3,887.00        | 74,388.00       | 175,000.00              |
| <b>EXPENDITURES</b>                                             |             |            |               |                   |                 |                 |                         |
| 9. Donor-Authorized Expenditures                                | 97,701.00   | 306,207.00 | 69,641.00     | 15,459.00         |                 | 36,838.00       |                         |
| 10. Non Donor-Authorized Expenditures                           |             |            |               |                   |                 |                 |                         |
| 11. Total Expenditures (lines 9 & 10)                           | 97,701.00   | 306,207.00 | 69,641.00     | 15,459.00         | 0.00            | 36,838.00       | 0.00                    |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments |             |            |               |                   |                 |                 |                         |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts       |             |            |               |                   |                 |                 |                         |
| (line 8 minus line 9 plus line 12)                              | (97,701.00) | 0.00       | 0.00          | 48,305.00         | 3,887.00        | 37,550.00       | 175,000.00              |
| a. Unearned Revenue                                             |             |            |               | 48,305.00         | 3,887.00        | 37,550.00       | 175,000.00              |
| b. Accounts Payable                                             |             |            |               |                   |                 |                 |                         |
| c. Accounts Receivable                                          | 97,701.00   |            |               |                   |                 |                 |                         |

2025-26 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 008       | 009        | 010       | 011       | 012      | 013       | 014        |
|------------------------------------------------------------------------------------------------------|-----------|------------|-----------|-----------|----------|-----------|------------|
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 0.00      | 0.00       | 0.00      | 48,305.00 | 3,887.00 | 98,800.00 | 175,000.00 |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            |           |            |           | 48,305.00 | 3,887.00 | 98,800.00 | 175,000.00 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 97,701.00 | 306,207.00 | 69,641.00 | 15,459.00 | 0.00     | 36,838.00 | 0.00       |

**2025-26 Unaudited Actuals**  
**LOCAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

| Description                                                                                  | 015            | 016               | 017              | 018            |                |
|----------------------------------------------------------------------------------------------|----------------|-------------------|------------------|----------------|----------------|
| LOCAL PROGRAM NAME                                                                           | CAPACITY GRANT | OC TEACHERS GRANT | SCHOOL READINESS | CALSHAPE       | TOTAL          |
| RESOURCE CODE                                                                                | 9010           | 9010              | 9010             | 9010           |                |
| REVENUE OBJECT                                                                               | 8699           | 8699              | 8699             | 8699           |                |
| LOCAL DESCRIPTION (if any)                                                                   |                |                   |                  |                |                |
| <b>AWARD</b>                                                                                 |                |                   |                  |                |                |
| 1. Prior Year Carryover                                                                      |                |                   |                  | 4,376,140.00   | 4,723,224.00   |
| 2. a. Current Year Award                                                                     | 1,052,832.00   | 58,787.00         | 138,970.00       |                | 2,198,657.00   |
| b. Other Adjustments                                                                         |                |                   |                  |                | 0.00           |
| c. Adj Curr Yr Award                                                                         |                |                   |                  |                |                |
| (sum lines 2a & 2b)                                                                          | 1,052,832.00   | 58,787.00         | 138,970.00       | 0.00           | 2,198,657.00   |
| 3. Required Matching Funds/Other                                                             |                |                   |                  |                | 28,113.00      |
| 4. Total Available Award                                                                     |                |                   |                  |                |                |
| (sum lines 1, 2c, & 3)                                                                       | 1,052,832.00   | 58,787.00         | 138,970.00       | 4,376,140.00   | 6,949,994.00   |
| <b>REVENUES</b>                                                                              |                |                   |                  |                |                |
| 5. Unearned Revenue Deferred from Prior Year                                                 |                |                   |                  | 646,784.00     | 905,018.00     |
| 6. Cash Received in Current Year                                                             | 1,052,832.00   | 58,787.00         | 95,963.00        | 114,021.00     | 2,021,015.00   |
| 7. Contributed Matching Funds                                                                |                |                   |                  |                | 28,113.00      |
| 8. Total Available (sum lines 5, 6, & 7)                                                     | 1,052,832.00   | 58,787.00         | 95,963.00        | 760,805.00     | 2,954,146.00   |
| <b>EXPENDITURES</b>                                                                          |                |                   |                  |                |                |
| 9. Donor-Authorized Expenditures                                                             |                | 53,045.00         | 135,000.00       | 3,224,201.00   | 4,388,367.00   |
| 10. Non Donor-Authorized Expenditures                                                        |                |                   |                  |                | 0.00           |
| 11. Total Expenditures (lines 9 & 10)                                                        | 0.00           | 53,045.00         | 135,000.00       | 3,224,201.00   | 4,388,367.00   |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                              |                |                   |                  |                | 0.00           |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 1,052,832.00   | 5,742.00          | (39,037.00)      | (2,463,396.00) | (1,434,221.00) |
| a. Unearned Revenue                                                                          | 1,052,832.00   | 5,742.00          |                  |                | 1,335,740.00   |
| b. Accounts Payable                                                                          |                |                   |                  |                | 0.00           |
| c. Accounts Receivable                                                                       |                |                   | 39,037.00        | 2,463,396.00   | 2,769,961.00   |
| 14. Unused Grant Award Calculation                                                           |                |                   |                  |                |                |

2025-26 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

| Description                                                                                          | 015          | 016       | 017        | 018          |              |
|------------------------------------------------------------------------------------------------------|--------------|-----------|------------|--------------|--------------|
| (line 4 minus line 9)                                                                                | 1,052,832.00 | 5,742.00  | 3,970.00   | 1,151,939.00 | 2,561,627.00 |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 1,052,832.00 | 5,742.00  | 3,970.00   | 1,151,939.00 | 2,561,627.00 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00         | 53,045.00 | 135,000.00 | 3,224,201.00 | 4,360,254.00 |

2025-26 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                       | 001  |              |
|-----------------------------------|------|--------------|
| FEDERAL PROGRAM NAME              |      | <b>TOTAL</b> |
| FEDERAL CATALOG NUMBER            |      |              |
| RESOURCE CODE                     |      |              |
| REVENUE OBJECT                    |      |              |
| LOCAL DESCRIPTION (if any)        |      |              |
| <b>AWARD</b>                      |      |              |
| 1. Prior Year Restricted          |      |              |
| Ending Balance                    |      | 0.00         |
| 2. a. Current Year Award          |      | 0.00         |
| b. Other Adjustments              |      | 0.00         |
| c. Adj Curr Yr Award              |      |              |
| (sum lines 2a & 2b)               | 0.00 | 0.00         |
| 3. Required Matching Funds/Other  |      | 0.00         |
| 4. Total Available Award          |      |              |
| (sum lines 1, 2c, & 3)            | 0.00 | 0.00         |
| <b>REVENUES</b>                   |      |              |
| 5. Cash Received in Current Year  |      | 0.00         |
| 6. Amounts Included in Line 5 for |      |              |
| Prior Year Adjustments            |      | 0.00         |
| 7. a. Accounts Receivable         |      |              |
| (line 2c minus lines 5 & 6)       | 0.00 | 0.00         |
| b. Noncurrent Accounts Receivable |      | 0.00         |
| c. Current Accounts Receivable    |      |              |
| (line 7a minus line 7b)           | 0.00 | 0.00         |
| 8. Contributed Matching Funds     |      | 0.00         |
| 9. Total Available                |      |              |
| (sum lines 5, 7c, & 8)            | 0.00 | 0.00         |
| <b>EXPENDITURES</b>               |      |              |
| 10. Donor-Authorized Expenditures |      | 0.00         |
| 11. Non Donor-Authorized          |      |              |
| Expenditures                      |      | 0.00         |
| 12. Total Expenditures            |      |              |
| (line 10 plus line 11)            | 0.00 | 0.00         |

2025-26 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description               |  | 001  |
|---------------------------|--|------|
| RESTRICTED ENDING BALANCE |  |      |
| 13. Current Year          |  |      |
| (line 4 minus line 10)    |  | 0.00 |
|                           |  | 0.00 |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                           | 001           | 002         | 003        | 004           | 005          | 006       | 007            |
|---------------------------------------|---------------|-------------|------------|---------------|--------------|-----------|----------------|
| STATE PROGRAM NAME                    | LOTTERY       | CL PROF DEV | A-G COMP   | ELOP          | EEBG         | A-G COMP  | ETHNIC STUDIES |
| RESOURCE CODE                         | 6300H         | 7311        | 7412       | 2600          | 6266         | 7413      | 7810           |
| REVENUE OBJECT                        | 8560          | 8590        | 8590       | 8590          | 8590         | 8590      | 8590           |
| LOCAL DESCRIPTION (if any)            |               |             |            |               |              |           |                |
| <b>AWARD</b>                          |               |             |            |               |              |           |                |
| 1. Prior Year Restricted              |               |             |            |               |              |           |                |
| Ending Balance                        | 12,383,842.00 | 81,105.00   | 568,619.00 | 8,582,965.00  | 3,488,267.00 | 77,968.00 | 192,458.00     |
| 2. a. Current Year Award              | 1,853,125.00  |             |            | 8,232,201.00  |              |           |                |
| b. Other Adjustments                  |               |             |            |               |              |           |                |
| c. Adj Curr Yr Award                  |               |             |            |               |              |           |                |
| (sum lines 2a & 2b)                   | 1,853,125.00  | 0.00        | 0.00       | 8,232,201.00  | 0.00         | 0.00      | 0.00           |
| 3. Required Matching Funds/Other      |               |             |            |               |              |           |                |
| 4. Total Available Award              |               |             |            |               |              |           |                |
| (sum lines 1, 2c, & 3)                | 14,236,967.00 | 81,105.00   | 568,619.00 | 16,815,166.00 | 3,488,267.00 | 77,968.00 | 192,458.00     |
| <b>REVENUES</b>                       |               |             |            |               |              |           |                |
| 5. Cash Received in Current Year      | 1,118,342.00  |             |            | 7,320,780.00  |              |           |                |
| 6. Amounts Included in Line 5 for     |               |             |            |               |              |           |                |
| Prior Year Adjustments                |               |             |            |               |              |           |                |
| 7. a. Accounts Receivable             |               |             |            |               |              |           |                |
| (line 2c minus lines 5 & 6)           | 734,783.00    | 0.00        | 0.00       | 911,421.00    | 0.00         | 0.00      | 0.00           |
| b. Noncurrent Accounts Receivable     |               |             |            |               |              |           |                |
| c. Current Accounts Receivable        |               |             |            |               |              |           |                |
| (line 7a minus line 7b)               | 734,783.00    | 0.00        | 0.00       | 911,421.00    | 0.00         | 0.00      | 0.00           |
| 8. Contributed Matching Funds         |               |             |            |               |              |           |                |
| 9. Total Available                    |               |             |            |               |              |           |                |
| (sum lines 5, 7c, & 8)                | 1,853,125.00  | 0.00        | 0.00       | 8,232,201.00  | 0.00         | 0.00      | 0.00           |
| <b>EXPENDITURES</b>                   |               |             |            |               |              |           |                |
| 10. Donor-Authorized Expenditures     | 332,372.00    | 30,713.00   | 568,619.00 | 8,637,254.00  | 3,488,267.00 | 77,968.00 |                |
| 11. Non Donor-Authorized Expenditures |               |             |            |               |              |           |                |
| 12. Total Expenditures                |               |             |            |               |              |           |                |
| (line 10 plus line 11)                | 332,372.00    | 30,713.00   | 568,619.00 | 8,637,254.00  | 3,488,267.00 | 77,968.00 | 0.00           |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                      | 001           | 002       | 003  | 004          | 005  | 006  | 007        |
|----------------------------------|---------------|-----------|------|--------------|------|------|------------|
| <b>RESTRICTED ENDING BALANCE</b> |               |           |      |              |      |      |            |
| 13. Current Year                 |               |           |      |              |      |      |            |
| (line 4 minus line 10)           | 13,904,595.00 | 50,392.00 | 0.00 | 8,177,912.00 | 0.00 | 0.00 | 192,458.00 |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                       | 008        | 009            | 010        | 011              | 012          | 013                | 014          |
|-----------------------------------|------------|----------------|------------|------------------|--------------|--------------------|--------------|
| STATE PROGRAM NAME                | CL SUMMER  | CA COMM SCHOOL | KIT 2022   | LITERACY COACHES | PROP 28      | LCFF EQ MULTIPLIER | ART MUSIC    |
| RESOURCE CODE                     | 7415       | 6332           | 7810       | 6211             | 6770         | 7399               | 6762         |
| REVENUE OBJECT                    | 8590       | 8590           | 8520       | 8590             | 8590         | 8590               | 8590         |
| LOCAL DESCRIPTION (if any)        |            |                |            |                  |              |                    |              |
| <b>AWARD</b>                      |            |                |            |                  |              |                    |              |
| 1. Prior Year Restricted          |            |                |            |                  |              |                    |              |
| Ending Balance                    |            | 1,110,570.00   | 889,447.00 | 457,428.00       | 4,629,760.00 | 225,372.00         | 7,817,951.00 |
| 2. a. Current Year Award          | 908,105.00 | 2,550,000.00   |            | 593,731.00       | 3,663,225.00 | 242,425.00         |              |
| b. Other Adjustments              |            |                |            |                  |              |                    |              |
| c. Adj Curr Yr Award              |            |                |            |                  |              |                    |              |
| (sum lines 2a & 2b)               | 908,105.00 | 2,550,000.00   | 0.00       | 593,731.00       | 3,663,225.00 | 242,425.00         | 0.00         |
| 3. Required Matching Funds/Other  |            |                |            |                  |              |                    |              |
| 4. Total Available Award          |            |                |            |                  |              |                    |              |
| (sum lines 1, 2c, & 3)            | 908,105.00 | 3,660,570.00   | 889,447.00 | 1,051,159.00     | 8,292,985.00 | 467,797.00         | 7,817,951.00 |
| <b>REVENUES</b>                   |            |                |            |                  |              |                    |              |
| 5. Cash Received in Current Year  | 225,542.00 | 2,295,000.00   |            | 593,731.00       | 3,333,250.00 | 193,940.00         |              |
| 6. Amounts Included in Line 5 for |            |                |            |                  |              |                    |              |
| Prior Year Adjustments            |            |                |            |                  |              |                    |              |
| 7. a. Accounts Receivable         |            |                |            |                  |              |                    |              |
| (line 2c minus lines 5 & 6)       | 682,563.00 | 255,000.00     | 0.00       | 0.00             | 329,975.00   | 48,485.00          | 0.00         |
| b. Noncurrent Accounts Receivable |            |                |            |                  |              |                    |              |
| c. Current Accounts Receivable    |            |                |            |                  |              |                    |              |
| (line 7a minus line 7b)           | 682,563.00 | 255,000.00     | 0.00       | 0.00             | 329,975.00   | 48,485.00          | 0.00         |
| 8. Contributed Matching Funds     |            |                |            |                  |              |                    |              |
| 9. Total Available                |            |                |            |                  |              |                    |              |
| (sum lines 5, 7c, & 8)            | 908,105.00 | 2,550,000.00   | 0.00       | 593,731.00       | 3,663,225.00 | 242,425.00         | 0.00         |
| <b>EXPENDITURES</b>               |            |                |            |                  |              |                    |              |
| 10. Donor-Authorized Expenditures | 908,105.00 | 2,417,341.00   | 889,447.00 | 217,741.00       | 2,823,234.00 | 191,253.00         | 7,817,951.00 |
| 11. Non Donor-Authorized          |            |                |            |                  |              |                    |              |
| Expenditures                      |            |                |            |                  |              |                    |              |
| 12. Total Expenditures            |            |                |            |                  |              |                    |              |
| (line 10 plus line 11)            | 908,105.00 | 2,417,341.00   | 889,447.00 | 217,741.00       | 2,823,234.00 | 191,253.00         | 7,817,951.00 |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description               | 008  | 009          | 010  | 011        | 012          | 013        | 014  |
|---------------------------|------|--------------|------|------------|--------------|------------|------|
| RESTRICTED ENDING BALANCE |      |              |      |            |              |            |      |
| 13. Current Year          |      |              |      |            |              |            |      |
| (line 4 minus line 10)    | 0.00 | 1,243,229.00 | 0.00 | 833,418.00 | 5,469,751.00 | 276,544.00 | 0.00 |

**2025-26 Unaudited Actuals**  
**STATE AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

| Description                       | 015           | 016                       | 017        | 018            | 019          | 020        | 021           |
|-----------------------------------|---------------|---------------------------|------------|----------------|--------------|------------|---------------|
| STATE PROGRAM NAME                | LREBG         | LITERACY<br>LEARNING LOSS | KIT 2025   | KIT 2025 STAFF | SSPDBG       | SPED 602   | SPED 602      |
| RESOURCE CODE                     | 7435          | 7810                      | 7041       | 7042           | 6019         | 6500       | 6500          |
| REVENUE OBJECT                    | 8590          | 8590                      | 8590       | 8590           | 8590         | 8699       | 8311          |
| LOCAL DESCRIPTION (if any)        |               |                           |            |                |              |            |               |
| <b>AWARD</b>                      |               |                           |            |                |              |            |               |
| 1. Prior Year Restricted          |               |                           |            |                |              |            |               |
| Ending Balance                    | 14,824,328.00 | 84,230.00                 |            |                |              |            | 7,357,434.00  |
| 2. a. Current Year Award          | 1,019,772.00  | 136,168.00                | 348,802.00 | 36,421.00      | 6,377,323.00 | 104,038.00 | 21,538,910.00 |
| b. Other Adjustments              |               |                           |            |                |              |            |               |
| c. Adj Curr Yr Award              |               |                           |            |                |              |            |               |
| (sum lines 2a & 2b)               | 1,019,772.00  | 136,168.00                | 348,802.00 | 36,421.00      | 6,377,323.00 | 104,038.00 | 21,538,910.00 |
| 3. Required Matching Funds/Other  |               |                           |            |                |              |            | 22,673,163.00 |
| 4. Total Available Award          |               |                           |            |                |              |            |               |
| (sum lines 1, 2c, & 3)            | 15,844,100.00 | 220,398.00                | 348,802.00 | 36,421.00      | 6,377,323.00 | 104,038.00 | 51,569,507.00 |
| <b>REVENUES</b>                   |               |                           |            |                |              |            |               |
| 5. Cash Received in Current Year  | 1,019,772.00  | 136,168.00                |            |                | 6,377,323.00 | 33,751.00  | 19,641,584.00 |
| 6. Amounts Included in Line 5 for |               |                           |            |                |              |            |               |
| Prior Year Adjustments            |               |                           |            |                |              |            |               |
| 7. a. Accounts Receivable         |               |                           |            |                |              |            |               |
| (line 2c minus lines 5 & 6)       | 0.00          | 0.00                      | 348,802.00 | 36,421.00      | 0.00         | 70,287.00  | 1,897,326.00  |
| b. Noncurrent Accounts Receivable |               |                           |            |                |              |            |               |
| c. Current Accounts Receivable    |               |                           |            |                |              |            |               |
| (line 7a minus line 7b)           | 0.00          | 0.00                      | 348,802.00 | 36,421.00      | 0.00         | 70,287.00  | 1,897,326.00  |
| 8. Contributed Matching Funds     |               |                           |            |                |              |            | 22,673,163.00 |
| 9. Total Available                |               |                           |            |                |              |            |               |
| (sum lines 5, 7c, & 8)            | 1,019,772.00  | 136,168.00                | 348,802.00 | 36,421.00      | 6,377,323.00 | 104,038.00 | 44,212,073.00 |
| <b>EXPENDITURES</b>               |               |                           |            |                |              |            |               |
| 10. Donor-Authorized Expenditures | 1,738,861.00  | 640.00                    |            |                |              | 104,038.00 | 44,212,073.00 |
| 11. Non Donor-Authorized          |               |                           |            |                |              |            |               |
| Expenditures                      |               |                           |            |                |              |            |               |
| 12. Total Expenditures            |               |                           |            |                |              |            |               |
| (line 10 plus line 11)            | 1,738,861.00  | 640.00                    | 0.00       | 0.00           | 0.00         | 104,038.00 | 44,212,073.00 |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                      | 015           | 016        | 017        | 018       | 019          | 020  | 021          |
|----------------------------------|---------------|------------|------------|-----------|--------------|------|--------------|
| <b>RESTRICTED ENDING BALANCE</b> |               |            |            |           |              |      |              |
| 13. Current Year                 |               |            |            |           |              |      |              |
| (line 4 minus line 10)           | 14,105,239.00 | 219,758.00 | 348,802.00 | 36,421.00 | 6,377,323.00 | 0.00 | 7,357,434.00 |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                       | 022         | 023          | 024           |                |
|-----------------------------------|-------------|--------------|---------------|----------------|
| STATE PROGRAM NAME                | SPED 602 PY | STATE MH     | EARLY INTV PS | TOTAL          |
| RESOURCE CODE                     | 6500        | 6546         | 6547          |                |
| REVENUE OBJECT                    | 8319        | 8590         | 8590          |                |
| LOCAL DESCRIPTION (if any)        |             |              |               |                |
| <b>AWARD</b>                      |             |              |               |                |
| 1. Prior Year Restricted          |             |              |               |                |
| Ending Balance                    |             |              | 962,658.00    | 63,734,402.00  |
| 2. a. Current Year Award          | 194,698.00  | 1,712,968.00 | 1,070,909.00  | 50,582,821.00  |
| b. Other Adjustments              |             |              |               | 0.00           |
| c. Adj Curr Yr Award              |             |              |               |                |
| (sum lines 2a & 2b)               | 194,698.00  | 1,712,968.00 | 1,070,909.00  | 50,582,821.00  |
| 3. Required Matching Funds/Other  |             | 369,945.00   |               | 23,043,108.00  |
| 4. Total Available Award          |             |              |               |                |
| (sum lines 1, 2c, & 3)            | 194,698.00  | 2,082,913.00 | 2,033,567.00  | 137,360,331.00 |
| <b>REVENUES</b>                   |             |              |               |                |
| 5. Cash Received in Current Year  | 194,698.00  | 1,560,536.00 | 958,053.00    | 45,002,470.00  |
| 6. Amounts Included in Line 5 for |             |              |               |                |
| Prior Year Adjustments            |             |              |               | 0.00           |
| 7. a. Accounts Receivable         |             |              |               |                |
| (line 2c minus lines 5 & 6)       | 0.00        | 152,432.00   | 112,856.00    | 5,580,351.00   |
| b. Noncurrent Accounts Receivable |             |              |               | 0.00           |
| c. Current Accounts Receivable    |             |              |               |                |
| (line 7a minus line 7b)           | 0.00        | 152,432.00   | 112,856.00    | 5,580,351.00   |
| 8. Contributed Matching Funds     |             | 369,945.00   |               | 23,043,108.00  |
| 9. Total Available                |             |              |               |                |
| (sum lines 5, 7c, & 8)            | 194,698.00  | 2,082,913.00 | 1,070,909.00  | 73,625,929.00  |
| <b>EXPENDITURES</b>               |             |              |               |                |
| 10. Donor-Authorized Expenditures | 194,698.00  | 2,082,913.00 | 1,297,108.00  | 78,030,596.00  |
| 11. Non Donor-Authorized          |             |              |               |                |
| Expenditures                      |             |              |               | 0.00           |
| 12. Total Expenditures            |             |              |               |                |
| (line 10 plus line 11)            | 194,698.00  | 2,082,913.00 | 1,297,108.00  | 78,030,596.00  |
| <b>RESTRICTED ENDING BALANCE</b>  |             |              |               |                |

2025-26 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description            | 022  | 023  | 024        |               |
|------------------------|------|------|------------|---------------|
| 13. Current Year       |      |      |            |               |
| (line 4 minus line 10) | 0.00 | 0.00 | 736,459.00 | 59,329,735.00 |

2025-26 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                                                 | 001           | 002                 | 003       | 004          | 005                    |               |
|-------------------------------------------------------------|---------------|---------------------|-----------|--------------|------------------------|---------------|
| LOCAL PROGRAM NAME                                          | RRM           | COMMUNITY REDEVELOP | COSTEN    | MEDI-CAL     | SPED CAPACITY BUILDING | TOTAL         |
| RESOURCE CODE                                               | 8150          | 9010                | 9010      | 9010         | 9010                   |               |
| REVENUE OBJECT                                              | 8980          | 8625                | 8699      | 8699         | 8699                   |               |
| LOCAL DESCRIPTION (if any)                                  |               |                     |           |              |                        |               |
| <b>AWARD</b>                                                |               |                     |           |              |                        |               |
| 1. Prior Year Restricted                                    |               |                     |           |              |                        |               |
| Ending Balance                                              | 6,698,234.00  |                     | 50,022.00 | 6,138,748.00 | 30,000.00              | 12,917,004.00 |
| 2. a. Current Year Award                                    |               | 3,765,559.00        | 3,064.00  | 2,979,213.00 |                        | 6,747,836.00  |
| b. Other Adjustments                                        |               |                     |           |              |                        | 0.00          |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)                 | 0.00          | 3,765,559.00        | 3,064.00  | 2,979,213.00 | 0.00                   | 6,747,836.00  |
| 3. Required Matching Funds/Other                            | 10,979,062.00 |                     |           |              |                        | 10,979,062.00 |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)          | 17,677,296.00 | 3,765,559.00        | 53,086.00 | 9,117,961.00 | 30,000.00              | 30,643,902.00 |
| <b>REVENUES</b>                                             |               |                     |           |              |                        |               |
| 5. Cash Received in Current Year                            |               | 3,765,559.00        | 1,065.00  | 2,979,213.00 |                        | 6,745,837.00  |
| 6. Amounts Included in Line 5 for<br>Prior Year Adjustments |               |                     |           |              |                        | 0.00          |
| 7. a. Accounts Receivable<br>(line 2c minus lines 5 & 6)    | 0.00          | 0.00                | 1,999.00  | 0.00         | 0.00                   | 1,999.00      |
| b. Noncurrent Accounts<br>Receivable                        |               |                     |           |              |                        | 0.00          |
| c. Current Accounts Receivable<br>(line 7a minus line 7b)   | 0.00          | 0.00                | 1,999.00  | 0.00         | 0.00                   | 1,999.00      |
| 8. Contributed Matching Funds                               | 10,979,062.00 |                     |           |              |                        | 10,979,062.00 |
| 9. Total Available<br>(sum lines 5, 7c, & 8)                | 10,979,062.00 | 3,765,559.00        | 3,064.00  | 2,979,213.00 | 0.00                   | 17,726,898.00 |
| <b>EXPENDITURES</b>                                         |               |                     |           |              |                        |               |
| 10. Donor-Authorized Expenditures                           | 10,656,201.00 | 3,765,559.00        | 6,293.00  | 0.00         | 1,900.00               | 14,429,953.00 |
| 11. Non Donor-Authorized<br>Expenditures                    |               |                     |           |              |                        | 0.00          |
| 12. Total Expenditures                                      |               |                     |           |              |                        |               |

2025-26 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

| Description                      | 001           | 002          | 003       | 004          | 005       |               |
|----------------------------------|---------------|--------------|-----------|--------------|-----------|---------------|
| (line 10 plus line 11)           | 10,656,201.00 | 3,765,559.00 | 6,293.00  | 0.00         | 1,900.00  | 14,429,953.00 |
| <b>RESTRICTED ENDING BALANCE</b> |               |              |           |              |           |               |
| 13. Current Year                 |               |              |           |              |           |               |
| (line 4 minus line 10)           | 7,021,095.00  | 0.00         | 46,793.00 | 9,117,961.00 | 28,100.00 | 16,213,949.00 |

Unaudited Actuals  
2025-26 Unaudited Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|-----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|---------|------------------------------------------|-------------------------------------------|---------|----------------------------------------------|---------|
| 1000 - Certificated Salaries                  | 145,529,982.53             | 301     | 109,489.14                  | 303     | 145,420,493.39                                   | 305     | 71,489.28                                |                                           | 307     | 145,349,004.11                               | 309     |
| 2000 - Classified Salaries                    | 57,282,122.99              | 311     | 1,960,414.15                | 313     | 55,321,708.84                                    | 315     | 88,596.00                                |                                           | 317     | 55,233,112.84                                | 319     |
| 3000 - Employee Benefits                      | 91,722,641.97              | 321     | 1,253,825.78                | 323     | 90,468,816.19                                    | 325     | 3,890,948.71                             |                                           | 327     | 86,577,867.48                                | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 14,238,965.16              | 331     | 330,066.08                  | 333     | 13,908,899.08                                    | 335     | 757,815.56                               |                                           | 337     | 13,151,083.52                                | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 46,849,620.95              | 341     | 302,943.88                  | 343     | 46,546,677.07                                    | 345     | 13,545,063.87                            |                                           | 347     | 33,001,613.20                                | 349     |
| TOTAL                                         |                            |         |                             |         | 351,666,594.57                                   | 365     | TOTAL                                    |                                           |         | 333,312,681.15                               | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)                                                                                                                                                                                                   | Object      | EDP No.            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|
| 1. Teacher Salaries as Per EC 41011. . . . .                                                                                                                                                                                                                                 | 1100        | 115,714,116.91 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .                                                                                                                                                                                                                     | 2100        | 17,308,081.29 380  |
| 3. STRS. . . . .                                                                                                                                                                                                                                                             | 3101 & 3102 | 32,619,114.11 382  |
| 4. PERS. . . . .                                                                                                                                                                                                                                                             | 3201 & 3202 | 4,332,681.78 383   |
| 5. OASDI - Regular, Medicare and Alternative. . . . .                                                                                                                                                                                                                        | 3301 & 3302 | 3,071,576.76 384   |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .                                                                                                                                                   | 3401 & 3402 | 13,289,656.35 385  |
| 7. Unemployment Insurance. . . . .                                                                                                                                                                                                                                           | 3501 & 3502 | 66,495.00 390      |
| 8. Workers' Compensation Insurance. . . . .                                                                                                                                                                                                                                  | 3601 & 3602 | 1,992,159.21 392   |
| 9. OPEB, Active Employees (EC 41372). . . . .                                                                                                                                                                                                                                | 3751 & 3752 | 0.00 393           |
| 10. Other Benefits (EC 22310). . . . .                                                                                                                                                                                                                                       | 3901 & 3902 | 0.00 393           |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .                                                                                                                                                                                                               |             | 188,393,881.41 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .                                                                                                                                                                              |             | 16,416.48 396      |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .                                                                                                                                           |             | 51,323.00 396      |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .                                                                                                                                            |             | 396                |
| 14. TOTAL SALARIES AND BENEFITS. . . . .                                                                                                                                                                                                                                     |             | 188,326,141.93 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 56.50%             |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .                                                                                                                                                        |             |                    |

|                                                                                                                                                                                                 |                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|
| <b>PART III: DEFICIENCY AMOUNT</b>                                                                                                                                                              |                |  |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |  |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                                                                                                                | 55.00%         |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .                                                                                                                               | 56.50%         |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                                                                                                       | 0.00%          |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .                                                                                      | 333,312,681.15 |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .                                                                                                                                  | 0.00           |  |
| <b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>                                                                                                             |                |  |
|                                                                                                                                                                                                 |                |  |
|                                                                                                                                                                                                 |                |  |
|                                                                                                                                                                                                 |                |  |
|                                                                                                                                                                                                 |                |  |

Unaudited Actuals  
2025-26 Unaudited Actuals  
Schedule of Long-Term Liabilities

| Description                                    | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases     | Ending<br>Balance<br>June 30 | Amounts Due<br>Within<br>One Year |
|------------------------------------------------|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|------------------------------|-----------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |               |               |                              |                                   |
| General Obligation Bonds Payable               | 242,029,659.00                 | 2,035.00                              | 242,031,694.00               | 17,077,938.00 | 30,601,243.00 | 228,508,389.00               | 20,005,000.00                     |
| State School Building Loans Payable            |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Leases Payable                                 |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Other General Long-Term Debt                   | 675,275.00                     |                                       | 675,275.00                   | 72,759.00     |               | 748,034.00                   |                                   |
| Net Pension Liability                          | 272,299,095.00                 | (33,486,556.00)                       | 238,812,539.00               |               |               | 238,812,539.00               |                                   |
| Total/Net OPEB Liability                       | 26,726,305.00                  | 827,013.00                            | 27,553,318.00                |               |               | 27,553,318.00                |                                   |
| Compensated Absences Payable                   | 14,332,088.00                  |                                       | 14,332,088.00                |               | 1,783,967.00  | 12,548,121.00                | 1,714,803.00                      |
| Subscription Liability                         | 323,042.00                     | 2,021.00                              | 325,063.00                   | 896,486.00    | 170,203.00    | 1,051,346.00                 | 597,041.00                        |
| Governmental activities long-term liabilities  | 556,385,464.00                 | (32,655,487.00)                       | 523,729,977.00               | 18,047,183.00 | 32,555,413.00 | 509,221,747.00               | 22,316,844.00                     |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |               |               |                              |                                   |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| State School Building Loans Payable            |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Leases Payable                                 |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Net Pension Liability                          |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Subscription Liability                         |                                |                                       | 0.00                         |               |               | 0.00                         |                                   |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                         | 0.00                              |

| Section I - Expenditures                                                                                                                                                                                                                                                           | Funds 01, 09, and 62                                                          |                                 |                                         | 2025-26 Expenditures             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                    | Goals                                                                         | Functions                       | Objects                                 |                                  |
| A. Total state, federal, and local expenditures (all resources)                                                                                                                                                                                                                    | All                                                                           | All                             | 1000-7999                               | 379,748,582.29                   |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                                                                                                                                                                                            | All                                                                           | All                             | 1000-7999                               | 16,860,309.38                    |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)                                                                                                                                                                  |                                                                               |                                 |                                         |                                  |
| 1. Community Services                                                                                                                                                                                                                                                              | All                                                                           | 5000-5999                       | 1000-7999                               | 438,656.87                       |
| 2. Capital Outlay                                                                                                                                                                                                                                                                  | All except 7100-7199                                                          | All except 5000-5999            | 6000-6999 except 6600, 6700, 6910, 6920 | 5,377,084.85                     |
| 3. Debt Service                                                                                                                                                                                                                                                                    | All                                                                           | 9100                            | 5400-5450, 5800, 7430-7439              | 706,519.72                       |
| 4. Other Transfers Out                                                                                                                                                                                                                                                             | All                                                                           | 9200                            | 7200-7299                               | 0.00                             |
| 5. Interfund Transfers Out                                                                                                                                                                                                                                                         | All                                                                           | 9300                            | 7600-7629                               | 7,265,559.13                     |
| 6. All Other Financing Uses                                                                                                                                                                                                                                                        | All                                                                           | 9100                            | 7699                                    | 0.00                             |
|                                                                                                                                                                                                                                                                                    |                                                                               | 9200                            | 7651                                    |                                  |
| 7. Nonagency                                                                                                                                                                                                                                                                       | 7100-7199                                                                     | All except 5000-5999, 9000-9999 | 1000-7999                               | 53,507.07                        |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)                                                                                                                                                                      | All                                                                           | All                             | 8710                                    | 0.00                             |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                                                                                                                                                                                                | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |                                 |                                         |                                  |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)                                                                                                                                                                                   |                                                                               |                                 |                                         | 13,841,327.64                    |
| D. Plus additional MOE expenditures:                                                                                                                                                                                                                                               |                                                                               |                                 |                                         |                                  |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)                                                                                                                                                                                     | All                                                                           | All                             | 1000-7143, 7300-7439 minus 8000-8699    | 0.00                             |
| 2. Expenditures to cover deficits for student body activities                                                                                                                                                                                                                      | Manually entered. Must not include expenditures in lines A or D1.             |                                 |                                         |                                  |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                                                                                                                                                                                          |                                                                               |                                 |                                         | 349,046,945.27                   |
| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                  |                                                                               |                                 |                                         | 2025-26 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)                                                                                                                                                                                                    |                                                                               |                                 |                                         | 20,448.24                        |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                                                                                                                                                                                            |                                                                               |                                 |                                         | 17,069.78                        |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)                                                                                                                                                                                  |                                                                               | Total                           |                                         | Per ADA                          |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) |                                                                               | 324,977,258.86                  |                                         | 15,813.19                        |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)                                                                                                                                                    |                                                                               | 0.00                            |                                         | 0.00                             |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)                                                                                                                                                                                                                  |                                                                               | 324,977,258.86                  |                                         | 15,813.19                        |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                            |                                                                               | 292,479,532.97                  |                                         | 14,231.87                        |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                              |                                                                               | 349,046,945.27                  |                                         | 17,069.78                        |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)                                                                                                                                                                                                    |                                                                               | 0.00                            |                                         | 0.00                             |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                          |                                                                               | MOE Met                         |                                         |                                  |

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

|                                                                                                                                                                                       | 2025-26<br>Calculations       |              |                         | 2026-27<br>Calculations       |              |                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
|                                                                                                                                                                                       | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals |
| <b>A. PRIOR YEAR DATA</b>                                                                                                                                                             | <b>2024-25 Actual</b>         |              |                         | <b>2025-26 Actual</b>         |              |                         |
| Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE                                                                                 |                               |              |                         |                               |              |                         |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)                                                                                                             | 201,608,132.66                |              | 201,608,132.66          |                               |              | 214,076,676.33          |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)                                                                                                                                   | 20,603.37                     |              | 20,603.37               |                               |              | 20,554.60               |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>                                                                                                                                                | <b>Adjustments to 2024-25</b> |              |                         | <b>Adjustments to 2025-26</b> |              |                         |
| 3. District Lapses, Reorganizations and Other Transfers                                                                                                                               |                               |              |                         |                               |              |                         |
| 4. Temporary Voter Approved Increases                                                                                                                                                 |                               |              |                         |                               |              |                         |
| 5. Less: Lapses of Voter Approved Increases                                                                                                                                           |                               |              |                         |                               |              |                         |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT<br>(Lines A3 plus A4 minus A5)                                                                                                               |                               |              | 0.00                    |                               |              | 0.00                    |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                         |                               |              |                         |
| <b>B. CURRENT YEAR GANN ADA</b>                                                                                                                                                       | <b>2025-26 P2 Report</b>      |              |                         | <b>2026-27 P2 Estimate</b>    |              |                         |
| Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district                       |                               |              |                         |                               |              |                         |
| 1. Total K-12 ADA (Form A, Line A6)                                                                                                                                                   | 20,554.60                     |              | 20,554.60               | 19,659.36                     |              | 19,659.36               |
| 2. Total Charter Schools ADA (Form A, Line C9)                                                                                                                                        | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)                                                                                                                                        |                               |              | 20,554.60               |                               |              | 19,659.36               |
| <b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>                                                                                                                     | <b>2025-26 Actual</b>         |              |                         | <b>2026-27 Budget</b>         |              |                         |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)                                                                                                                                          |                               |              |                         |                               |              |                         |
| 1. Homeowners' Exemption (Object 8021)                                                                                                                                                | 565,490.58                    |              | 565,490.58              | 565,491.00                    |              | 565,491.00              |
| 2. Timber Yield Tax (Object 8022)                                                                                                                                                     | .16                           |              | .16                     | 0.00                          |              | 0.00                    |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)                                                                                                                                      | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 4. Secured Roll Taxes (Object 8041)                                                                                                                                                   | 156,549,179.42                |              | 156,549,179.42          | 159,887,244.00                |              | 159,887,244.00          |
| 5. Unsecured Roll Taxes (Object 8042)                                                                                                                                                 | 4,999,524.32                  |              | 4,999,524.32            | 5,308,483.00                  |              | 5,308,483.00            |
| 6. Prior Years' Taxes (Object 8043)                                                                                                                                                   | 2,668,105.11                  |              | 2,668,105.11            | 2,591,547.00                  |              | 2,591,547.00            |
| 7. Supplemental Taxes (Object 8044)                                                                                                                                                   | 3,928,467.06                  |              | 3,928,467.06            | 3,685,926.00                  |              | 3,685,926.00            |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)                                                                                                                                    | 9,474,088.00                  |              | 9,474,088.00            | 10,039,588.00                 |              | 10,039,588.00           |

|                                                                                                                 | 2025-26<br>Calculations |              |                         | 2026-27<br>Calculations |              |                         |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                 | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)                                                       | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 10. Other In-Lieu Taxes (Object 8082)                                                                           | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625)                                                             | 24,665,659.99           |              | 24,665,659.99           | 22,097,501.00           |              | 22,097,501.00           |
| 12. Parcel Taxes (Object 8621)                                                                                  | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)                                                       | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 14. Penalties and Int. from Delinquent Non-LCFF<br>Taxes (Object 8629) (Only those for the above taxes)         | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)                                        |                         |              |                         |                         |              |                         |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)                                                       | 202,850,514.64          | 0.00         | 202,850,514.64          | 204,175,780.00          | 0.00         | 204,175,780.00          |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62)                                                                     |                         |              |                         |                         |              |                         |
| 17. To General Fund from Bond Interest and Redemption<br>Fund (Excess debt service taxes) (Object 8914)         | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(Lines C16 plus C17)                                                       | 202,850,514.64          | 0.00         | 202,850,514.64          | 204,175,780.00          | 0.00         | 204,175,780.00          |
| <b>EXCLUDED APPROPRIATIONS</b>                                                                                  |                         |              |                         |                         |              |                         |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) |                         |              | 3,001,828.46            |                         |              | 3,218,431.00            |
| 19b. Qualified Capital Outlay Projects                                                                          |                         |              |                         |                         |              |                         |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)                         | 10,979,062.00           |              | 10,979,062.00           | 11,251,104.00           |              | 11,251,104.00           |
| OTHER EXCLUSIONS                                                                                                |                         |              |                         |                         |              |                         |
| 20. Americans with Disabilities Act                                                                             |                         |              |                         |                         |              |                         |
| 21. Unreimbursed Court Mandated Desegregation Costs                                                             |                         |              |                         |                         |              |                         |
| 22. Other Unfunded Court-ordered or Federal Mandates                                                            |                         |              |                         |                         |              |                         |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)                                                                    | 10,979,062.00           | 0.00         | 13,980,890.46           | 11,251,104.00           | 0.00         | 14,469,535.00           |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>                                                                |                         |              |                         |                         |              |                         |
| 24. LCFF - CY (objects 8011 and 8012)                                                                           | 75,199,219.00           |              | 75,199,219.00           | 74,573,324.00           |              | 74,573,324.00           |
| 25. LCFF State Aid - Prior Years (Object 8019)                                                                  | 8,979.00                |              | 8,979.00                | 0.00                    |              | 0.00                    |
| 26. TOTAL STATE AID RECEIVED<br>(Lines C24 plus C25)                                                            | 75,208,198.00           | 0.00         | 75,208,198.00           | 74,573,324.00           | 0.00         | 74,573,324.00           |
| <b>DATA FOR INTEREST CALCULATION</b>                                                                            |                         |              |                         |                         |              |                         |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)                                                       | 387,330,862.16          |              | 387,330,862.16          | 378,275,994.00          |              | 378,275,994.00          |
| 28. Total Interest and Return on Investments<br>(Funds 01, 09, and 62; objects 8660 and 8662)                   | 9,696,987.35            |              | 9,696,987.35            | 4,500,000.00            |              | 4,500,000.00            |

|                                                                                                                                             | 2025-26<br>Calculations |              |                         | 2026-27<br>Calculations |              |                         |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                                             | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| <b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>                                                                                                 | <b>2025-26 Actual</b>   |              |                         | <b>2026-27 Budget</b>   |              |                         |
| <b>PRELIMINARY APPROPRIATIONS LIMIT</b>                                                                                                     |                         |              |                         |                         |              |                         |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)                                                                                      |                         |              | 201,608,132.66          |                         |              | 214,076,676.33          |
| 2. Inflation Adjustment                                                                                                                     |                         |              | 1.0644                  |                         |              | 1.0495                  |
| 3. Program Population Adjustment (Lines B3 divided<br>by [A2 plus A7]) (Round to four decimal places)                                       |                         |              | 0.9976                  |                         |              | 0.9564                  |
| 4. PRELIMINARY APPROPRIATIONS LIMIT<br>(Lines D1 times D2 times D3)                                                                         |                         |              | 214,076,676.33          |                         |              | 214,877,708.44          |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>                                                                                                  |                         |              |                         |                         |              |                         |
| 5. Local Revenues Excluding Interest (Line C18)                                                                                             |                         |              | 202,850,514.64          |                         |              | 204,175,780.00          |
| 6. Preliminary State Aid Calculation                                                                                                        |                         |              |                         |                         |              |                         |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater<br>than Line C26 or less than zero)         |                         |              | 2,466,552.00            |                         |              | 2,359,123.20            |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but<br>not less than zero)                           |                         |              | 25,207,052.15           |                         |              | 25,171,463.44           |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)                                                                       |                         |              | 25,207,052.15           |                         |              | 25,171,463.44           |
| 7. Local Revenues in Proceeds of Taxes                                                                                                      |                         |              |                         |                         |              |                         |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5<br>plus D6c])                                |                         |              | 5,856,125.44            |                         |              | 2,761,179.46            |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)                                                                                        |                         |              | 208,706,640.08          |                         |              | 206,936,959.46          |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or<br>less than zero) |                         |              | 19,350,926.71           |                         |              | 22,410,283.98           |
| 9. Total Appropriations Subject to the Limit                                                                                                |                         |              |                         |                         |              |                         |
| a. Local Revenues (Line D7b)                                                                                                                |                         |              | 208,706,640.08          |                         |              |                         |
| b. State Subventions (Line D8)                                                                                                              |                         |              | 19,350,926.71           |                         |              |                         |
| c. Less: Excluded Appropriations (Line C23)                                                                                                 |                         |              | 13,980,890.46           |                         |              |                         |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT<br>(Lines D9a plus D9b minus D9c)                                                              |                         |              | 214,076,676.33          |                         |              |                         |
| <b>10. Adjustments to the Limit Per<br/>Government Code Section 7902.1<br/>(Line D9d minus D4)</b>                                          |                         |              | 0.00                    |                         |              |                         |
| <b>SUMMARY</b>                                                                                                                              |                         |              |                         |                         |              |                         |
| <b>11. Adjusted Appropriations Limit<br/>(Lines D4 plus D10)</b>                                                                            |                         |              | 214,076,676.33          |                         |              | 214,877,708.44          |
| <b>12. Appropriations Subject to the Limit<br/>(Line D9d)</b>                                                                               |                         |              | 214,076,676.33          |                         |              |                         |

Printed: 9/3/2026 9:13 AM

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 15,227,710.03
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 278,025,019.28

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.48%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 18,153,503.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,684,832.46

|                                                                                                                                                                                                                                                                                                                             |                |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)                                                                                                                                                                                                   | 51,587.91      |       |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)                                                                                                                                                                                                          | 0.00           |       |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)                                                                                                                                                 | 1,757,441.60   |       |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)                                                                                                                                       | 0.00           |       |
| 7. Adjustment for Employment Separation Costs                                                                                                                                                                                                                                                                               |                |       |
| a. Plus: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                                                                          | 0.00           |       |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                                                                                | 0.00           |       |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)                                                                                                                                                                                                                                                              | 23,647,365.02  |       |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                                                                                                                                                               | (2,118,768.97) |       |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                                                                                                                                                                    | 21,528,596.05  |       |
| <b>B. Base Costs</b>                                                                                                                                                                                                                                                                                                        |                |       |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                                                                                         | 213,465,857.30 |       |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                                                                                        | 37,481,939.46  |       |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                                                                             | 30,597,693.07  |       |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                                                                                  | 2,795,223.66   |       |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                                                                                  | 438,656.87     |       |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                                                                                       | 0.00           |       |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)                                                                                                                                                                                                                               | 1,251,643.98   |       |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)                                                                                                                                                                                                    | 0.00           |       |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)                                                           | 26,744.00      |       |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)                                                                       | 0.00           |       |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                                                                                       | 30,312,660.65  |       |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)                                                                                                                                                  | 0.00           |       |
| 13. Adjustment for Employment Separation Costs                                                                                                                                                                                                                                                                              |                |       |
| a. Less: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                                                                          | 0.00           |       |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                                                                                | 0.00           |       |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                                                                          | 2,789,878.73   |       |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                                                                      | 1,525,881.84   |       |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                                                                | 3,587,615.67   |       |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                                                                  | 6,708,342.36   |       |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                                                                 | 0.00           |       |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)                                                                                                                                                                                                                                     | 330,982,137.59 |       |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b><br>(For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19)                                                                                                                                |                | 7.14% |
| <b>D. Preliminary Proposed Indirect Cost Rate</b><br>(For final approved fixed-with-carry-forward rate for use in 2027-28 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )<br>(Line A10 divided by Line B19)                                                                                      |                | 6.50% |
| <b>Part IV - Carry-forward Adjustment</b><br>The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates |                |       |

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 23,647,365.02  |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
| 1. Carry-forward adjustment from the second prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8,689,106.53   |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.41%) times Part III, Line B19); zero if negative                                                                                                                                                                                                                                                                                                                                                                    | 0.00           |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.41%) times Part III, Line B19); zero if positive                                                                                                                                                                                                                                                        | (2,118,768.97) |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (2,118,768.97) |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:                                                                                                                                                                                                                                                                                                                                                                                          | 6.50%          |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1059384.48) is applied to the current year calculation and the remainder (\$-1059384.49) is deferred to one or more future years:                                                                                                                                                                                                                                                                                           | 6.82%          |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-706256.32) is applied to the current year calculation and the remainder (\$-1412512.65) is deferred to one or more future years:                                                                                                                                                                                                                                                                                           | 6.93%          |
| LEA request for Option 1, Option 2, or Option 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | (2,118,768.97) |

Unaudited Actuals  
2025-26 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

30 73643 0000000  
Form ICR  
G8A1B9RWS(2025-26)

Approved  
indirect cost  
rate: 10.41%  
  
Highest rate  
used in any  
program: 10.41%

| Fund | Resource | Eligible<br>Expenditures<br>(Objects<br>1000-5999<br>except 4700<br>& 5100) | Indirect<br>Costs<br>Charged<br>(Objects<br>7310 and<br>7350) | Rate<br>Used |
|------|----------|-----------------------------------------------------------------------------|---------------------------------------------------------------|--------------|
| 01   | 2600     | 4,745,471.27                                                                | 494,003.00                                                    | 10.41%       |
| 01   | 3010     | 2,254,029.23                                                                | 112,701.00                                                    | 5.00%        |
| 01   | 3310     | 11,758,117.00                                                               | 206,842.00                                                    | 1.76%        |
| 01   | 3315     | 275,832.00                                                                  | 3,755.00                                                      | 1.36%        |
| 01   | 3327     | 232,824.83                                                                  | 12,485.00                                                     | 5.36%        |
| 01   | 3345     | 3,036.00                                                                    | 55.00                                                         | 1.81%        |
| 01   | 3385     | 111,861.00                                                                  | 2,914.00                                                      | 2.61%        |
| 01   | 3395     | 13,251.00                                                                   | 662.00                                                        | 5.00%        |
| 01   | 3410     | 209,768.00                                                                  | 8,762.00                                                      | 4.18%        |
| 01   | 3550     | 128,321.12                                                                  | 7,022.00                                                      | 5.47%        |
| 01   | 4035     | 356,914.69                                                                  | 17,845.00                                                     | 5.00%        |
| 01   | 4124     | 34,641.87                                                                   | 1,732.00                                                      | 5.00%        |
| 01   | 4127     | 284,793.36                                                                  | 14,239.00                                                     | 5.00%        |
| 01   | 4201     | 90,660.90                                                                   | 4,533.00                                                      | 5.00%        |
| 01   | 4203     | 347,756.33                                                                  | 17,387.00                                                     | 5.00%        |
| 01   | 6010     | 280,758.05                                                                  | 12,980.00                                                     | 4.62%        |
| 01   | 6053     | 76,033.97                                                                   | 3,801.00                                                      | 5.00%        |
| 01   | 6211     | 207,373.03                                                                  | 10,368.00                                                     | 5.00%        |
| 01   | 6266     | 3,195,031.82                                                                | 162,219.44                                                    | 5.08%        |
| 01   | 6332     | 2,307,638.41                                                                | 109,703.00                                                    | 4.75%        |
| 01   | 6386     | 121,032.54                                                                  | 6,051.00                                                      | 5.00%        |
| 01   | 6387     | 775,795.06                                                                  | 38,789.00                                                     | 5.00%        |
| 01   | 6388     | 566,515.98                                                                  | 22,660.00                                                     | 4.00%        |
| 01   | 6500     | 42,250,505.38                                                               | 1,025,662.00                                                  | 2.43%        |
| 01   | 6515     | 2,376.42                                                                    | 96.00                                                         | 4.04%        |
| 01   | 6520     | 136,954.00                                                                  | 2,246.00                                                      | 1.64%        |
| 01   | 6546     | 2,001,344.00                                                                | 81,569.00                                                     | 4.08%        |
| 01   | 6547     | 1,246,113.00                                                                | 50,995.00                                                     | 4.09%        |
| 01   | 6762     | 7,382,015.00                                                                | 344,989.82                                                    | 4.67%        |
| 01   | 6770     | 2,567,112.33                                                                | 128,355.00                                                    | 5.00%        |
| 01   | 7311     | 29,251.37                                                                   | 1,462.00                                                      | 5.00%        |
| 01   | 7399     | 182,334.16                                                                  | 8,919.00                                                      | 4.89%        |
| 01   | 7412     | 535,620.29                                                                  | 27,076.84                                                     | 5.06%        |
| 01   | 7413     | 27,229.52                                                                   | 1,361.06                                                      | 5.00%        |
| 01   | 7435     | 1,656,058.73                                                                | 82,802.00                                                     | 5.00%        |
| 01   | 9010     | 2,023,431.62                                                                | 69,379.00                                                     | 3.43%        |
| 11   | 6391     | 1,094,617.64                                                                | 54,730.00                                                     | 5.00%        |
| 12   | 6052     | 13,458.85                                                                   | 672.00                                                        | 4.99%        |

Unaudited Actuals  
2025-26 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

30 73643 0000000  
Form ICR  
G8A1B9RWS(2025-26)

|    |      |              |            |       |
|----|------|--------------|------------|-------|
| 12 | 6105 | 2,339,209.84 | 88,282.00  | 3.77% |
| 12 | 6127 | 124,403.48   | 6,220.00   | 5.00% |
| 13 | 5310 | 6,719,927.36 | 335,996.00 | 5.00% |

Unaudited Actuals  
2025-26 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description                                                                                                                           | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource<br>6300)* | Totals        |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------|---------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                                                                       |                                       |                                             |                                                         |                                                               |               |
| 1. Adjusted Beginning Fund Balance                                                                                                    | 9791-9795                             | 0.00                                        |                                                         | 12,383,842.10                                                 | 12,383,842.10 |
| 2. State Lottery Revenue                                                                                                              | 8560                                  | 4,123,082.00                                |                                                         | 1,853,125.00                                                  | 5,976,207.00  |
| 3. Other Local Revenue                                                                                                                | 8600-8799                             | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                                                                               | 8965                                  | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 5. Proceeds from SBITAs                                                                                                               | 8974                                  | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 6. Contributions from Unrestricted Resources (Total must be zero)                                                                     | 8980                                  | 0.00                                        |                                                         |                                                               | 0.00          |
| 7. Total Available (Sum Lines A1 through A6)                                                                                          |                                       | 4,123,082.00                                | 0.00                                                    | 14,236,967.10                                                 | 18,360,049.10 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                       |                                       |                                             |                                                         |                                                               |               |
| 1. Certificated Salaries                                                                                                              | 1000-1999                             | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 2. Classified Salaries                                                                                                                | 2000-2999                             | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 3. Employee Benefits                                                                                                                  | 3000-3999                             | 3,825,716.70                                |                                                         | 0.00                                                          | 3,825,716.70  |
| 4. Books and Supplies                                                                                                                 | 4000-4999                             | 265,882.20                                  |                                                         | 222,423.78                                                    | 488,305.98    |
| 5. a. Services and Other Operating Expenditures (Resource 1100)                                                                       | 5000-5999                             | 31,483.10                                   |                                                         |                                                               | 31,483.10     |
| b. Services and Other Operating Expenditures (Resource 6300)                                                                          | 5000-5999, except<br>5100, 5710, 5800 |                                             |                                                         | 1,072.11                                                      | 1,072.11      |
| c. Duplicating Costs for Instructional Materials (Resource 6300)                                                                      | 5100, 5710, 5800                      |                                             |                                                         | 108,876.26                                                    | 108,876.26    |
| 6. Capital Outlay                                                                                                                     | 6000-6999                             | 0.00                                        |                                                         | 0.00                                                          | 0.00          |
| 7. Tuition                                                                                                                            | 7100-7199                             | 0.00                                        |                                                         |                                                               | 0.00          |
| 8. Interagency Transfers Out                                                                                                          |                                       |                                             |                                                         |                                                               |               |
| a. To Other Districts, County Offices, and Charter Schools                                                                            | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00                                        |                                                         |                                                               | 0.00          |
| b. To JPAs and All Others                                                                                                             | 7213, 7223, 7283,<br>7299             | 0.00                                        |                                                         |                                                               | 0.00          |
| 9. Transfers of Indirect Costs                                                                                                        | 7300-7399                             | 0.00                                        |                                                         |                                                               | 0.00          |
| 10. Debt Service                                                                                                                      | 7400-7499                             | 0.00                                        |                                                         |                                                               | 0.00          |
| 11. All Other Financing Uses                                                                                                          | 7630-7699                             | 0.00                                        |                                                         |                                                               | 0.00          |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )                                                           |                                       | 4,123,082.00                                | 0.00                                                    | 332,372.15                                                    | 4,455,454.15  |
| <b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>                                                                          | 979Z                                  | 0.00                                        | 0.00                                                    | 13,904,594.95                                                 | 13,904,594.95 |
| <b>D. COMMENTS:</b>                                                                                                                   |                                       |                                             |                                                         |                                                               |               |
| Expenditures reported in 5b were miscoded as a service and should have been coded as instructional-related supplies.                  |                                       |                                             |                                                         |                                                               |               |
| Expenditures reported in 5c were online subscription contracts for instructional-related materials that do not meet GASB 96 criteria. |                                       |                                             |                                                         |                                                               |               |
| GASB 96 online subscription contracts for instructional-related materials were reported in object 6000s.                              |                                       |                                             |                                                         |                                                               |               |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

| Goal                       | Program/Activity                                                                                        | Direct Costs                                 |                                        |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC<br>line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------|--------------------------------------|---------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
|                            |                                                                                                         | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |                                                                     |                                          |                                                           |
| <b>Instructional Goals</b> |                                                                                                         |                                              |                                        |                                      |                                                                     |                                          |                                                           |
| 0001                       | Pre-Kindergarten                                                                                        | 207,309.65                                   | 0.00                                   | 207,309.65                           | 14,112.33                                                           |                                          | 221,421.98                                                |
| 1110                       | Regular Education, K-12                                                                                 | 204,870,200.72                               | 34,650,338.50                          | 239,520,539.22                       | 16,305,047.57                                                       |                                          | 255,825,586.79                                            |
| 3100                       | Alternative Schools                                                                                     | 2,020,122.38                                 | 152,786.44                             | 2,172,908.82                         | 147,917.93                                                          |                                          | 2,320,826.75                                              |
| 3200                       | Continuation Schools                                                                                    | 2,893,031.56                                 | 319,700.11                             | 3,212,731.67                         | 218,702.51                                                          |                                          | 3,431,434.18                                              |
| 3300                       | Independent Study Centers                                                                               | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 3400                       | Opportunity Schools                                                                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 3550                       | Community Day Schools                                                                                   | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 3700                       | Specialized Secondary Programs                                                                          | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 3800                       | Career Technical Education                                                                              | 5,119,047.27                                 | 315,214.31                             | 5,434,261.58                         | 369,930.25                                                          |                                          | 5,804,191.83                                              |
| 4110                       | Regular Education, Adult                                                                                | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 4620                       | Adult Correctional Education                                                                            | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 4630                       | Adult Career Technical Education                                                                        | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 4760                       | Bilingual                                                                                               | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 4850                       | Migrant Education                                                                                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 5000-5999                  | Special Education                                                                                       | 71,409,775.96                                | 4,768,931.14                           | 76,178,707.10                        | 5,185,765.89                                                        |                                          | 81,364,472.99                                             |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)                                                                   | 503,541.98                                   | 8,247.34                               | 511,789.32                           | 34,839.39                                                           |                                          | 546,628.71                                                |
| <b>Other Goals</b>         |                                                                                                         |                                              |                                        |                                      |                                                                     |                                          |                                                           |
| 7110                       | Nonagency - Educational                                                                                 | 71,009.47                                    | 0.00                                   | 71,009.47                            | 4,833.88                                                            |                                          | 75,843.35                                                 |
| 7150                       | Nonagency - Other                                                                                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| 8100                       | Community Services                                                                                      | 1,912,354.06                                 | 3,563,536.10                           | 5,475,890.16                         | 372,764.06                                                          |                                          | 5,848,654.22                                              |
| 8500                       | Child Care and Development Services                                                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                                |                                          | 0.00                                                      |
| <b>Other Costs</b>         |                                                                                                         |                                              |                                        |                                      |                                                                     |                                          |                                                           |
| ----                       | Food Services                                                                                           |                                              |                                        |                                      |                                                                     | 1,024,590.75                             | 1,024,590.75                                              |
| ----                       | Enterprise                                                                                              |                                              |                                        |                                      |                                                                     | 0.00                                     | 0.00                                                      |
| ----                       | Facilities Acquisition & Construction                                                                   |                                              |                                        |                                      |                                                                     | 4,419,818.37                             | 4,419,818.37                                              |
| ----                       | Other Outgo                                                                                             |                                              |                                        |                                      |                                                                     | 17,291,609.59                            | 17,291,609.59                                             |
| <b>Other Funds ----</b>    | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |                                              | 769,885.59                             | 769,885.59                           | 1,289,517.17                                                        |                                          | 2,059,402.76                                              |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |                                              |                                        |                                      | (485,900.00)                                                        |                                          | (485,900.00)                                              |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>                                        | 289,006,393.05                               | 44,548,639.53                          | 333,555,032.58                       | 23,457,530.98                                                       | 22,736,018.71                            | 379,748,582.27                                            |

Unaudited Actuals  
2025-26  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total          |
|-----------------------------------|-------------------------------------|--------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|-----------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|----------------|
| <b>Instructional Goals</b>        |                                     |                                      |                                                                       |                                                                                       |                                          |                                                          |                                         |                                             |                                             |                                                               |                                                           |                                                |                |
| 0001                              | Pre-Kindergarten                    | 123,604.52                           | 38,980.83                                                             | 0.00                                                                                  | 44,724.30                                | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 207,309.65     |
| 1110                              | Regular Education, K-12             | 156,332,850.88                       | 7,407,448.64                                                          | 2,403,001.60                                                                          | 19,962,071.99                            | 10,320,697.76                                            | 1,137,381.93                            | 7,280,505.36                                |                                             |                                                               | 26,242.56                                                 | 0.00                                           | 204,870,200.72 |
| 3100                              | Alternative Schools                 | 1,535,488.01                         | 0.00                                                                  | 0.00                                                                                  | 483,331.61                               | 1,302.76                                                 | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 2,020,122.38   |
| 3200                              | Continuation Schools                | 1,948,963.12                         | 2,133.46                                                              | 0.00                                                                                  | 404,638.25                               | 536,376.26                                               | 0.00                                    | 920.47                                      |                                             |                                                               | 0.00                                                      | 0.00                                           | 2,893,031.56   |
| 3300                              | Independent Study Centers           | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 3400                              | Opportunity Schools                 | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 3550                              | Community Day Schools               | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 3700                              | Specialized Secondary Programs      | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 3800                              | Career Technical Education          | 4,870,002.05                         | 247,300.49                                                            | 0.00                                                                                  | 0.00                                     | 1,744.73                                                 | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 5,119,047.27   |
| 4110                              | Regular Education, Adult            | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 4620                              | Adult Correctional Education        | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 4630                              | Adult Career Technical Education    | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 4760                              | Bilingual                           | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 4850                              | Migrant Education                   | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 0.00           |
| 5000-5999                         | Special Education                   | 51,106,883.90                        | 3,046,196.94                                                          | 413,349.31                                                                            | 8,969.35                                 | 9,583,214.45                                             | 7,138,432.95                            | 112,729.06                                  |                                             |                                                               | 0.00                                                      | 0.00                                           | 71,409,775.96  |
| 6000                              | ROC/P                               | 326,359.35                           | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 177,182.63                                               | 0.00                                    | 0.00                                        |                                             |                                                               | 0.00                                                      | 0.00                                           | 503,541.98     |
| <b>Other Goals</b>                |                                     |                                      |                                                                       |                                                                                       |                                          |                                                          |                                         |                                             |                                             |                                                               |                                                           |                                                |                |
| 7110                              | Nonagency - Educational             | 69,109.47                            | 1,900.00                                                              | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        | 0.00                                        | 0.00                                                          | 0.00                                                      | 0.00                                           | 71,009.47      |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    | 0.00                                        | 0.00                                        | 0.00                                                          | 0.00                                                      | 0.00                                           | 0.00           |
| 8100                              | Community Services                  |                                      | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    |                                             | 438,656.87                                  | 0.00                                                          | 1,473,697.19                                              | 0.00                                           | 1,912,354.06   |
| 8500                              | Child Care and Development Services | 0.00                                 | 0.00                                                                  | 0.00                                                                                  | 0.00                                     | 0.00                                                     | 0.00                                    |                                             | 0.00                                        | 0.00                                                          | 0.00                                                      | 0.00                                           | 0.00           |
| <b>Total Direct Charged Costs</b> |                                     | 216,313,261.30                       | 10,743,960.36                                                         | 2,816,350.91                                                                          | 20,903,735.50                            | 20,620,518.59                                            | 8,275,814.88                            | 7,394,154.89                                | 438,656.87                                  | 0.00                                                          | 1,499,939.75                                              | 0.00                                           | 289,006,393.05 |

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2025-26  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

| Goal                                 | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                 |                    | Total         |
|--------------------------------------|---------------------------------------|----------------------------------------------------------------|-----------------|--------------------|---------------|
|                                      |                                       | Full-Time Equivalents                                          | Classroom Units | Pupils Transported |               |
| <b>Instructional Goals</b>           |                                       |                                                                |                 |                    |               |
| 0001                                 | Pre-Kindergarten                      | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 1110                                 | Regular Education, K-12               | 10,436,862.19                                                  | 24,213,476.31   | 0.00               | 34,650,338.50 |
| 3100                                 | Alternative Schools                   | 144,053.41                                                     | 8,733.03        | 0.00               | 152,786.44    |
| 3200                                 | Continuation Schools                  | 137,455.55                                                     | 182,244.56      | 0.00               | 319,700.11    |
| 3300                                 | Independent Study Centers             | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 3400                                 | Opportunity Schools                   | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 3550                                 | Community Day Schools                 | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 3700                                 | Specialized Secondary Programs        | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 3800                                 | Career Technical Education            | 291,543.20                                                     | 23,671.11       | 0.00               | 315,214.31    |
| 4110                                 | Regular Education, Adult              | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 4620                                 | Adult Correctional Education          | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 4630                                 | Adult Career Technical Education      | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 4760                                 | Bilingual                             | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 4850                                 | Migrant Education                     | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 5000-5999                            | Special Education (allocated to 5001) | 2,542,927.61                                                   | 2,226,003.53    | 0.00               | 4,768,931.14  |
| 6000                                 | ROC/P                                 | 8,247.34                                                       | 0.00            | 0.00               | 8,247.34      |
| <b>Other Goals</b>                   |                                       |                                                                |                 |                    |               |
| 7110                                 | Nonagency - Educational               | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 7150                                 | Nonagency - Other                     | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| 8100                                 | Community Services                    | 0.00                                                           | 3,563,536.10    | 0.00               | 3,563,536.10  |
| 8500                                 | Child Care and Development Svcs.      | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| <b>Other Funds</b>                   |                                       |                                                                |                 |                    |               |
| - -                                  | Adult Education (Fund 11)             | 0.00                                                           | 229,816.59      | 0.00               | 229,816.59    |
| - -                                  | Child Development (Fund 12)           | 0.00                                                           | 0.00            | 0.00               | 0.00          |
| - -                                  | Cafeteria (Funds 13 and 61)           | 0.00                                                           | 540,069.00      | 0.00               | 540,069.00    |
| <b>Total Allocated Support Costs</b> |                                       | 13,561,089.30                                                  | 30,987,550.23   | 0.00               | 44,548,639.53 |

Unaudited Actuals  
2025-26  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

|           |                                                                                                                      |                |
|-----------|----------------------------------------------------------------------------------------------------------------------|----------------|
| <b>A.</b> | <b>Central Administration Costs in General Fund and Charter Schools Funds</b>                                        |                |
| 1         | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)    | 1,251,643.98   |
| 2         | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 51,587.91      |
| 3         | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)   | 18,231,320.55  |
| 4         | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                      | 4,408,878.55   |
| 5         | Total Central Administration Costs in General Fund and Charter Schools Funds                                         | 23,943,430.99  |
| <b>B.</b> | <b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>                                  |                |
| 1         | Total Direct Charged Costs (from Form PCR, Column 1, Total)                                                          | 289,006,393.05 |
| 2         | Total Allocated Costs (from Form PCR, Column 2, Total)                                                               | 44,548,639.53  |
| 3         | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                   | 333,555,032.58 |
| <b>C.</b> | <b>Direct Charged Costs in Other Funds</b>                                                                           |                |
| 1         | Adult Education (Fund 11, Objects 1000-5999, except 5100)                                                            | 1,525,881.84   |
| 2         | Child Development (Fund 12, Objects 1000-5999, except 5100)                                                          | 3,600,825.82   |
| 3         | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)                                                            | 13,046,365.79  |
| 4         | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)                                                           | 0.00           |
| 5         | Total Direct Charged Costs in Other Funds                                                                            | 18,173,073.45  |
| <b>D.</b> | <b>Total Direct Charged and Allocated Costs (B3 + C5)</b>                                                            | 351,728,106.03 |
| <b>E.</b> | <b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>                            | 6.81%          |

Unaudited Actuals  
2025-26  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

| Type of Activity                                          | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities<br>Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-<br>9999) | Total         |
|-----------------------------------------------------------|----------------------------------|-------------------------------|----------------------------------------------------------------|------------------------------------------|---------------|
| Food Services (Objects 1000-5999, 6400-6920)              | 1,024,590.75                     |                               |                                                                |                                          | 1,024,590.75  |
| Enterprise (Objects 1000-5999, 6400-6920)                 |                                  | 0.00                          |                                                                |                                          | 0.00          |
| Facilities Acquisition & Construction (Objects 1000-6700) |                                  |                               | 4,419,818.37                                                   |                                          | 4,419,818.37  |
| Other Outgo (Objects 1000 - 7999)                         |                                  |                               |                                                                | 17,291,609.59                            | 17,291,609.59 |
| <b>Total Other Costs</b>                                  | 1,024,590.75                     | 0.00                          | 4,419,818.37                                                   | 17,291,609.59                            | 22,736,018.71 |

Unaudited Actuals  
2025-26  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

|                                                                                                                                                             | Teacher Full-Time Equivalents                                        |                                                                                     |                                       |                                                      | Classroom Units                                         |                                             | Pupils Transported                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------|---------------------------------------------------------|---------------------------------------------|--------------------------------------|
|                                                                                                                                                             | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100- 3199 & 3900) | Plant Maintenance and Operations (Functions 8100- 8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                        | 2,811,259.71                                                         | 323,265.42                                                                          | 0.00                                  | 10,426,564.18                                        | 30,987,550.23                                           | 0.00                                        | 0.00                                 |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s)                                                        | FTE Factor(s)                                                                       | FTE Factor(s)                         | FTE Factor(s)                                        | CU Factor(s)                                            | CU Factor(s)                                | PT Factor(s)                         |
| <b>Instructional Goals</b>                                                                                                                                  |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 0001 Pre-Kindergarten                                                                                                                                       |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 1110 Regular Education, K-12                                                                                                                                | 759.29                                                               | 759.29                                                                              | 759.29                                | 759.29                                               | 1,053.60                                                |                                             |                                      |
| 3100 Alternative Schools                                                                                                                                    | 10.48                                                                | 10.48                                                                               | 10.48                                 | 10.48                                                | .38                                                     |                                             |                                      |
| 3200 Continuation Schools                                                                                                                                   | 10.00                                                                | 10.00                                                                               | 10.00                                 | 10.00                                                | 7.93                                                    |                                             |                                      |
| 3300 Independent Study Centers                                                                                                                              |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 3400 Opportunity Schools                                                                                                                                    |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 3550 Community Day Schools                                                                                                                                  |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 3700 Specialized Secondary Programs                                                                                                                         |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 3800 Career Technical Education                                                                                                                             | 21.21                                                                | 21.21                                                                               | 21.21                                 | 21.21                                                | 1.03                                                    |                                             |                                      |
| 4110 Regular Education, Adult                                                                                                                               |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 4620 Adult Correctional Education                                                                                                                           |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 4630 Adult Career Technical Education                                                                                                                       |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 4760 Bilingual                                                                                                                                              |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 4850 Migrant Education                                                                                                                                      |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 5000-5999 Special Education (allocated to 5001)                                                                                                             | 185.00                                                               | 185.00                                                                              | 185.00                                | 185.00                                               | 96.86                                                   |                                             |                                      |
| 6000 ROC/P                                                                                                                                                  | .60                                                                  | .60                                                                                 | .60                                   | .60                                                  |                                                         |                                             |                                      |
| <b>Other Goals</b>                                                                                                                                          |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 7110 Nonagency - Educational                                                                                                                                |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 7150 Nonagency - Other                                                                                                                                      |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| 8100 Community Services                                                                                                                                     |                                                                      |                                                                                     |                                       |                                                      | 155.06                                                  |                                             |                                      |
| 8500 Child Care and Development Services                                                                                                                    |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| <b>Other Funds</b>                                                                                                                                          |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| -- Adult Education (Fund 11)                                                                                                                                |                                                                      |                                                                                     |                                       |                                                      | 10.00                                                   |                                             |                                      |
| -- Child Development (Fund 12)                                                                                                                              |                                                                      |                                                                                     |                                       |                                                      |                                                         |                                             |                                      |
| -- Cafeteria (Funds 13 & 61)                                                                                                                                |                                                                      |                                                                                     |                                       |                                                      | 23.50                                                   |                                             |                                      |
| <b>C. Total Allocation Factors</b>                                                                                                                          | 986.58                                                               | 986.58                                                                              | 986.58                                | 986.58                                               | 1,348.36                                                | 0.00                                        | 0.00                                 |

**SACS Web System - SACS V16**  
9/15/2026 4:14:44 PM

30-73643-0000000

Unaudited Actuals  
Budget 2026-27  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Tustin Unified**

**Orange 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>INTRA-FD-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> |
| <b><u>EXPORT VALIDATION CHECKS</u></b>                                                                                                                                                                                                                         |                      |
| <b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.                                                                                                                                                                        | <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>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.                                                                                                                                                                                 | <b><u>Passed</u></b> |
| <b>VERSION-CHECK - (Warning)</b> - All versions are current.                                                                                                                                                                                                   | <b><u>Passed</u></b> |

**SACS Web System - SACS V16**  
9/15/2026 4:15:42 PM

30-73643-0000000

Unaudited Actuals  
Unaudited Actuals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Tustin Unified**

**Orange 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**

|                                                                                                                                                                                                                                                                                                                                               |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>BALANCE-FDxRS - (Fatal)</b> - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.                                                                                                | <b><u>Passed</u></b> |
| <b>CHECKFUNCTION - (Fatal)</b> - All FUNCTION codes must be valid.                                                                                                                                                                                                                                                                            | <b><u>Passed</u></b> |
| <b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.                                                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |
| <b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.                                                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |
| <b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.                                                                                                                                                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.                                                                                                                                                                                                                                                                          | <b><u>Passed</u></b> |
| <b>CHK-FDXRS7690xOB8590 - (Fatal)</b> - 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.                                                                                                                                     | <b><u>Passed</u></b> |
| <b>CHK-FUNCTIONxOBJECT - (Fatal)</b> - All FUNCTION and OBJECT account code combinations must be valid.                                                                                                                                                                                                                                       | <b><u>Passed</u></b> |
| <b>CHK-FUNDxFUNCTION-A - (Warning)</b> - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.                                                                                                                                                                                           | <b><u>Passed</u></b> |
| <b>CHK-FUNDxFUNCTION-B - (Fatal)</b> - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.                                                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHK-FUNDxGOAL - (Warning)</b> - All FUND and GOAL account code combinations should be valid.                                                                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.                                                                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.                                                                                                                                                                                                                                       | <b><u>Passed</u></b> |
| <b>CHK-GOALxFUNCTION-A - (Fatal)</b> - 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. | <b><u>Passed</u></b> |

**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**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **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**

**AR-AP-POSITIVE - (Fatal)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

**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**

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **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**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

|                                                                                                                                                                                                                                                                                                        |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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). | <b><u>Passed</u></b> |
| <b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.                                                                                                                                                                          | <b><u>Passed</u></b> |
| <b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.                                                                                                                                                                                | <b><u>Passed</u></b> |
| <b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).                                                                                                                                                                   | <b><u>Passed</u></b> |
| <b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.                                                                                                                                                                              | <b><u>Passed</u></b> |
| <b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.                                                                                                                                                                                                 | <b><u>Passed</u></b> |
| <b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>INTRA-FD-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>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.                                                    | <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> |

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Fatal)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

**IC-PCT - (Warning)** - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

|                                                                                                                                                                                                                        |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>IC-POSITIVE - (Warning)</b> - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.                                                                            | <b><u>Passed</u></b> |
| <b>LOT-CONTRIB-IMPORT-A - (Fatal)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.                 | <b><u>Passed</u></b> |
| <b>LOT-CONTRIB-IMPORT-B - (Warning)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. | <b><u>Passed</u></b> |
| <b>LOT-IMPORT - (Fatal)</b> - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.                                                             | <b><u>Passed</u></b> |
| <b>PCR-ALLOC-NO-DIRECT - (Warning)</b> - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.                                                                                  | <b><u>Passed</u></b> |
| <b>PCR-GF-EXPENDITURES - (Fatal)</b> - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.                                                  | <b><u>Passed</u></b> |
| <b>PCRAF-UNDISTRIBUTED - (Fatal)</b> - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).                                                 | <b><u>Passed</u></b> |
| <b><u>EXPORT VALIDATION CHECKS</u></b>                                                                                                                                                                                 |                      |
| <b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.                                                                                                                                | <b><u>Passed</u></b> |
| <b>CEA-PROVIDE - (Fatal)</b> - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.                                                                                                | <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>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.                                                                                                                                         | <b><u>Passed</u></b> |
| <b>GANN-PROVIDE - (Fatal)</b> - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.                                                                                                      | <b><u>Passed</u></b> |
| <b>ICR-PROVIDE - (Fatal)</b> - Indirect Cost Rate Worksheet (Form ICR) must be provided.                                                                                                                               | <b><u>Passed</u></b> |
| <b>UNAUDIT-CERT-PROVIDE - (Fatal)</b> - Unaudited Actual Certification (Form CA) must be provided.                                                                                                                     | <b><u>Passed</u></b> |
| <b>VERSION-CHECK - (Warning)</b> - All versions are current.                                                                                                                                                           | <b><u>Passed</u></b> |

| Tustin Unified (73643) - 2025-26 Unaudited Actuals                                            | v27.1c PY1                   |                |                               |               |                                                |                | v27.1c CY                    |                |                               |               |                                                |                |  |
|-----------------------------------------------------------------------------------------------|------------------------------|----------------|-------------------------------|---------------|------------------------------------------------|----------------|------------------------------|----------------|-------------------------------|---------------|------------------------------------------------|----------------|--|
| LOCAL CONTROL FUNDING FORMULA                                                                 | 2025-26                      |                |                               |               |                                                |                | 2026-27                      |                |                               |               |                                                |                |  |
| LCFF ENTITLEMENT CALCULATION                                                                  |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
| Calculation Factors                                                                           | COLA & Augmentation<br>2.30% |                | Base Grant Proration<br>0.00% |               | Unduplicated Pupil Percentage<br>54.39% 54.39% |                | COLA & Augmentation<br>4.31% |                | Base Grant Proration<br>0.00% |               | Unduplicated Pupil Percentage<br>52.72% 52.72% |                |  |
|                                                                                               | 3PY Average ADA              | Base           | Grade Span                    | Supplemental  | Concentration                                  | Total          | 3PY Average ADA              | Base           | Grade Span                    | Supplemental  | Concentration                                  | Total          |  |
| Grades TK-3                                                                                   | 5,647.13                     | \$ 10,256      | \$ 1,067                      | \$ 1,232      | \$ -                                           | \$ 70,898,113  | 5,663.74                     | \$ 10,698      | \$ 1,113                      | \$ 1,245      | \$ -                                           | \$ 73,947,789  |  |
| Grades 4-6                                                                                    | 4,511.11                     | 10,411         |                               | 1,133         | -                                              | 52,074,037     | 4,482.47                     | 10,860         |                               | 1,145         | -                                              | 53,812,420     |  |
| Grades 7-8                                                                                    | 3,115.68                     | 10,719         |                               | 1,166         | -                                              | 37,029,897     | 3,145.16                     | 11,181         |                               | 1,179         | -                                              | 38,873,934     |  |
| Grades 9-12                                                                                   | 7,712.30                     | 12,423         | 323                           | 1,387         | -                                              | 108,994,156    | 7,262.84                     | 12,958         | 337                           | 1,402         | -                                              | 106,740,699    |  |
| Subtract Necessary Small School ADA and Funding                                               | -                            | -              |                               |               |                                                | -              | -                            | -              |                               |               |                                                | -              |  |
| Total Base, Supplemental, and Concentration Grant                                             |                              | \$ 234,089,008 | \$ 8,516,561                  | \$ 26,390,634 | \$ -                                           | \$ 268,996,203 |                              | \$ 238,548,255 | \$ 8,751,320                  | \$ 26,075,267 | \$ -                                           | \$ 273,374,842 |  |
| NSS Allowance                                                                                 |                              | -              |                               |               |                                                | -              |                              | -              |                               |               |                                                | -              |  |
| TOTAL BASE                                                                                    | 20,986.22                    | \$ 234,089,008 | \$ 8,516,561                  | \$ 26,390,634 | \$ -                                           | \$ 268,996,203 | 20,554.21                    | \$ 238,548,255 | \$ 8,751,320                  | \$ 26,075,267 | \$ -                                           | \$ 273,374,842 |  |
| ADD ONS:                                                                                      |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
| Targeted Instructional Improvement Block Grant                                                |                              |                |                               |               |                                                | \$ 798,796     |                              |                |                               |               |                                                | \$ 798,796     |  |
| Home-to-School Transportation (COLA added commencing 2023-24)                                 |                              |                |                               |               |                                                | 576,381        |                              |                |                               |               |                                                | 592,923        |  |
| Small School District Bus Replacement Program (COLA added commencing 2023-24)                 |                              |                |                               |               |                                                | -              |                              |                |                               |               |                                                | -              |  |
| Transitional Kindergarten (Commencing 2022-23)                                                | TK ADA                       | 701.51         | TK Add-on rate                | \$ 5,545.00   |                                                | 3,889,873      | TK ADA                       | 701.51         | TK Add-on rate                | \$ 5,704.00   |                                                | 4,001,413      |  |
| ECONOMIC RECOVERY TARGET PAYMENT                                                              |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
| LCFF Entitlement Before Adjustments                                                           |                              |                |                               |               |                                                |                | \$ 274,261,253               | \$ 278,767,974 |                               |               |                                                |                |  |
| Miscellaneous Adjustments                                                                     |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| ADJUSTED LCFF ENTITLEMENT                                                                     |                              |                |                               |               |                                                |                | \$ 274,261,253               | \$ 278,767,974 |                               |               |                                                |                |  |
| Local Revenue (including RDA)                                                                 |                              |                |                               |               |                                                |                | (199,062,034)                | (199,061,553)  |                               |               |                                                |                |  |
| Gross State Aid                                                                               |                              |                |                               |               |                                                |                | \$ 75,199,219                | \$ 79,706,421  |                               |               |                                                |                |  |
| Education Protection Account Entitlement                                                      |                              |                |                               |               |                                                |                | (4,197,244)                  | (4,110,842)    |                               |               |                                                |                |  |
| Net State Aid                                                                                 |                              |                |                               |               |                                                |                | \$ 71,001,975                | \$ 75,595,579  |                               |               |                                                |                |  |
| MINIMUM STATE AID CALCULATION                                                                 |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
|                                                                                               |                              |                | 12-13 Rate                    | 2025-26 ADA   |                                                | N/A            |                              |                | 12-13 Rate                    | 2026-27 ADA   |                                                | N/A            |  |
| 2012-13 RL/Charter Gen BG adjusted for ADA                                                    |                              |                | \$ 5,271.21                   | 20,986.22     |                                                | \$ 110,622,773 |                              |                | \$ 5,271.21                   | 20,554.21     |                                                | \$ 108,345,569 |  |
| 2012-13 NSS Allowance (deficit)                                                               |                              |                | \$ -                          |               |                                                | -              |                              |                | \$ -                          |               |                                                | -              |  |
| Minimum State Aid Adjustments                                                                 |                              |                |                               |               |                                                | -              |                              |                |                               |               |                                                | -              |  |
| Less Current Year Property Taxes/In-Lieu                                                      |                              |                |                               |               |                                                | (199,062,034)  |                              |                |                               |               |                                                | (199,061,553)  |  |
| Less Education Protection Account Entitlement                                                 |                              |                |                               |               |                                                | (4,197,244)    |                              |                |                               |               |                                                | (4,110,842)    |  |
| Subtotal State Aid for Historical RL/Charter General BG                                       |                              |                |                               |               |                                                | \$ -           |                              |                |                               |               |                                                | \$ -           |  |
| Categorical Minimum State Aid                                                                 |                              |                |                               |               |                                                | 16,088,640     |                              |                |                               |               |                                                | 16,088,640     |  |
| Charter School Categorical Block Grant adjusted for ADA                                       |                              |                | -                             | -             |                                                | -              |                              |                | -                             | -             |                                                | -              |  |
| Minimum State Aid Guarantee Before Proration Factor                                           |                              |                |                               |               |                                                | \$ 16,088,640  |                              |                |                               |               |                                                | \$ 16,088,640  |  |
| Proration Factor                                                                              |                              |                |                               |               |                                                | 0.00%          |                              |                |                               |               |                                                | 0.00%          |  |
| Minimum State Aid Guarantee                                                                   |                              |                |                               |               |                                                | \$ 16,088,640  |                              |                |                               |               |                                                | \$ 16,088,640  |  |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET                                                       |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
| LCFF Entitlement                                                                              |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| Minimum State Aid plus Property Taxes including RDA                                           |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| Offset                                                                                        |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| Minimum State Aid Prior to Offset                                                             |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| Total Minimum State Aid with Offset                                                           |                              |                |                               |               |                                                |                | -                            | -              |                               |               |                                                |                |  |
| State Aid Before Additional State Aid                                                         |                              |                |                               |               |                                                |                | \$ 71,001,975                | \$ 75,595,579  |                               |               |                                                |                |  |
| ADDITIONAL STATE AID                                                                          |                              |                |                               |               |                                                |                | \$ -                         | \$ -           |                               |               |                                                |                |  |
| LCFF State Aid, Adjusted for Minimum State Aid Guarantee                                      |                              |                |                               |               |                                                |                | \$ 71,001,975                | \$ 75,595,579  |                               |               |                                                |                |  |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier |                              |                |                               |               |                                                |                | \$ 274,261,253               | \$ 278,767,974 |                               |               |                                                |                |  |
| Change Over Prior Year                                                                        |                              |                | 3.40%                         | 9,023,981     |                                                |                |                              |                | 1.64%                         | 4,506,721     |                                                |                |  |
| LCFF Entitlement Per ADA (excluding Categorical MSA)                                          |                              |                |                               |               |                                                | 13,069         |                              |                |                               |               |                                                | 13,563         |  |
| Per-ADA Change Over Prior Year                                                                |                              |                | 3.62%                         | 457           |                                                |                |                              |                | 3.78%                         | 494           |                                                |                |  |
| Basic Aid Status (school districts only)                                                      |                              |                |                               |               |                                                |                | Non-Basic Aid                | Non-Basic Aid  |                               |               |                                                |                |  |
| LCFF SOURCES INCLUDING EXCESS TAXES                                                           |                              |                |                               |               |                                                |                |                              |                |                               |               |                                                |                |  |
|                                                                                               |                              |                |                               | Increase      |                                                | 2025-26        |                              |                |                               | Increase      |                                                | 2026-27        |  |
| State Aid                                                                                     |                              |                | 1.29%                         | 906,963       |                                                | \$ 71,001,975  |                              |                | 6.47%                         | 4,593,604     |                                                | \$ 75,595,579  |  |
| Education Protection Account                                                                  |                              |                |                               |               |                                                | 4,197,244      |                              |                |                               |               |                                                | 4,110,842      |  |
| Property Taxes Net of In-Lieu Transfers                                                       |                              |                | 4.26%                         | 8,125,754     |                                                | 199,062,034    |                              |                | 0.00%                         | (481)         |                                                | 199,061,553    |  |
| Charter In-Lieu Taxes                                                                         |                              |                | 0.00%                         | -             |                                                | -              |                              |                | 0.00%                         | -             |                                                | -              |  |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)                     |                              |                | 3.41%                         | 9,032,717     |                                                | \$ 274,261,253 |                              |                | 1.67%                         | 4,593,123     |                                                | \$ 278,767,974 |  |

**Tustin Unified**

**School District Transfer of Funds for County Served District Funded ADA**

**2025-26**

Per-ADA Transfer Rates

|           |     | Grades TK/K-3 | Grades 4 - 6 | Grades 7 - 8 | Grades 9 - 12 |
|-----------|-----|---------------|--------------|--------------|---------------|
| LCFF Rate | A-1 | 12,554.72     | 11,543.51    | 11,885.01    | 14,132.51     |

Alternative Rate Reported by COE

|     |   |   |   |   |
|-----|---|---|---|---|
| A-2 | - | - | - | - |
|-----|---|---|---|---|

District of Residence ADA by Grade Span

County Community Schools

|     |      |      |      |        |
|-----|------|------|------|--------|
| B-1 | 7.90 | 3.34 | 5.47 | 495.69 |
|-----|------|------|------|--------|

<County Operated ADA from District MYP Data worksheet

Special Education - Special Day Class

|     |  |  |  |  |
|-----|--|--|--|--|
| B-2 |  |  |  |  |
|-----|--|--|--|--|

Special Education - NPS/LCI

|     |  |  |  |  |
|-----|--|--|--|--|
| B-3 |  |  |  |  |
|-----|--|--|--|--|

Extended Year Special Education

|     |  |  |  |  |
|-----|--|--|--|--|
| B-4 |  |  |  |  |
|-----|--|--|--|--|

Other County Operated Programs

|     |  |  |  |  |
|-----|--|--|--|--|
| B-5 |  |  |  |  |
|-----|--|--|--|--|

County School Tuition Fund (Out-of-State Tuition)

|     |  |  |  |  |
|-----|--|--|--|--|
| B-6 |  |  |  |  |
|-----|--|--|--|--|

Total District of Residence ADA (Sum of B-1 through B-6)

|     |     |      |      |        |
|-----|-----|------|------|--------|
| B-7 | 7.9 | 3.34 | 5.47 | 495.69 |
|-----|-----|------|------|--------|

Calculation of Funding by Grade Span

District of Residence Agrees to Alternative Transfer Rate Reported by COE

|     |       |  |  |  |  |
|-----|-------|--|--|--|--|
| C-1 | FALSE |  |  |  |  |
|-----|-------|--|--|--|--|

LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7

|     |     |      |      |        |
|-----|-----|------|------|--------|
| C-2 | 7.9 | 3.34 | 5.47 | 495.69 |
|-----|-----|------|------|--------|

Funding for ADA Transferred at the LCFF Rate ( A-1 \* C-2 by grade span)

|     |        |        |        |           |
|-----|--------|--------|--------|-----------|
| C-3 | 99,182 | 38,555 | 65,011 | 7,005,344 |
|-----|--------|--------|--------|-----------|

Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate =

|     |   |   |   |   |
|-----|---|---|---|---|
| C-4 | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

Funding for ADA Transferred at the Alternative Rate (A-2 \* C-4 by grade span)

|     |   |   |   |   |
|-----|---|---|---|---|
| C-5 | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

Total Transfer for District of Residence by Grade Span (C-3 + C-5)

|     |        |        |        |           |
|-----|--------|--------|--------|-----------|
| C-6 | 99,182 | 38,555 | 65,011 | 7,005,344 |
|-----|--------|--------|--------|-----------|

Total Transfer for District of Residence (Sum of C-6 for all Grade Spans)

|     |           |  |  |  |
|-----|-----------|--|--|--|
| C-7 | 7,208,092 |  |  |  |
|-----|-----------|--|--|--|

# SCHOOL DISTRICT SUMMARY

Total District of Residence ADA and  
Funding [EC 2576]

Grades TK/K - 3 (Sum of all records B-7/C-  
6, Grades TK/K-3)

D-1

Grades 4 - 6 (Sum of all records B-7/C-6,  
Grades 4-6)

D-2

Grades 7 - 8 (Sum of all records B-7/C-6,  
Grades 7-8)

D-3

Grades 9 - 12 (Sum of all records B-7/C-6,  
Grades 9-12)

D-4

Total Funding Transferred [(Sum of all  
records C-7) \* -1]

D-5

| ADA    | Funding    |
|--------|------------|
| 7.9    | 99,182     |
| 3.34   | 38,555     |
| 5.47   | 65,011     |
| 495.69 | 7,005,344  |
|        | -7,208,092 |

**Tustin Unified School District**

---

# **2025-26 Year-End Unaudited Actuals**

**September 8, 2026**

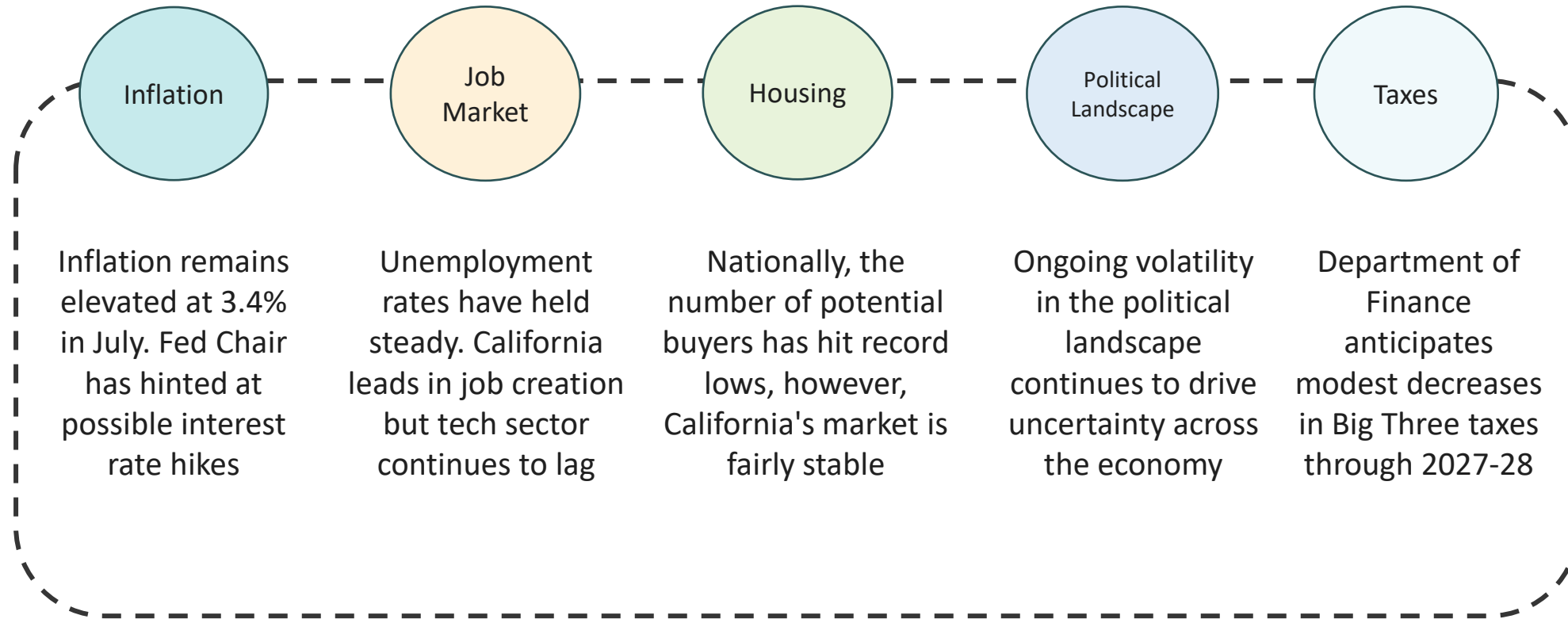


# Agenda



- 1 Economic Outlook
  - 2 Year End Review
  - 3 Future Budget Updates
  - 4 Next Steps
-

# Economic Outlook



# Year End Review



# Year End Review

## General Fund Revenues



*In Millions*

| REVENUES              | 2025-26<br>Estimated Actuals | 2025-26<br>Unaudited Actuals | \$ Change       |
|-----------------------|------------------------------|------------------------------|-----------------|
| LCFF Sources*         | \$ 271.7                     | \$ 269.8                     | \$ (1.9)        |
| Federal               | 9.9                          | 8.7                          | (1.2)           |
| Other State           | 76.6                         | 76.4                         | (0.2)           |
| Other Local           | 30.2                         | 32.4                         | 2.2             |
| <b>TOTAL REVENUES</b> | <b>\$ 388.4</b>              | <b>\$ 387.3</b>              | <b>\$ (1.1)</b> |

\*Reflects transfer to support Fund 14 Facility Improvements

# Changes to General Fund Revenues



*In Millions*

| 1                                                                 | 2                                                              | 3                                 | 4                                                                                                                    | \$ Change |   |
|-------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------|---|
| LCFF                                                              | Federal                                                        | Other State                       | Local                                                                                                                |           |   |
| Downward adjustments to support facility improvements in Fund 14. | Reflects deferral of title program revenues to 2026-27 budget. | Adjustments to numerous programs. | Upward adjustments to community redevelopment, G ASB 31 fair market value, Medi-Cal, Leases & Rentals, and Interest. | \$ (1.9)  | 1 |
|                                                                   |                                                                |                                   |                                                                                                                      | (1.2)     | 2 |
|                                                                   |                                                                |                                   |                                                                                                                      | (0.2)     | 3 |
|                                                                   |                                                                |                                   |                                                                                                                      | 2.2       | 4 |
|                                                                   |                                                                |                                   |                                                                                                                      | \$ (1.1)  |   |

# General Fund Revenues

## *Where Do our Funds Come From?*

### General Fund: Revenue Sources



89.3% of revenues come from the state



# Year End Review

## Combined General Fund Expenditures and Other Financing Sources/Uses



*In Millions*

| EXPENDITURES                              | 2025-26<br>Estimated Actuals | 2025-26<br>Unaudited Actuals | \$ Change        |
|-------------------------------------------|------------------------------|------------------------------|------------------|
| Certificated                              | \$ 147.4                     | \$ 145.5                     | \$ (1.9)         |
| Classified                                | 57.2                         | 57.3                         | 0.1              |
| Employee Benefits                         | 93.1                         | 91.7                         | (1.4)            |
| Books/Supplies                            | 24.8                         | 13.8                         | (11.0)           |
| Services and Operations                   | 48.8                         | 47.3                         | (1.5)            |
| Capital Outlay                            | 11.1                         | 7.3                          | (3.8)            |
| Other Outgo                               | 8.5                          | 9.6                          | 1.1              |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 390.9</b>              | <b>\$ 372.5</b>              | <b>\$ (18.4)</b> |
| <b>OTHER FINANCING SOURCES/USES</b>       |                              |                              |                  |
| Transfers In/Sources/Contributions        | \$ 0.0                       | \$ (1.3)                     | \$ (1.3)         |
| Transfers Out/Uses                        | 5.5                          | 7.3                          | 1.8              |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b> | <b>\$ 5.5</b>                | <b>\$ 6.0</b>                | <b>\$ 0.5</b>    |

# Changes To General Fund Expenditures



| 1                                                                                                                       | 2                                                                                                                                                                                                                   | 3                                                                                                                                                                                           | 4                                                                                                                                    | \$ Change |        |   |   |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|---|---|
| <b>Salaries and Benefits</b><br><br>Unrealized staffing costs for LCAP and other categorical programs, such as Prop 28. | <b>Books &amp; Supplies</b><br><br>Downward adjustments to textbooks, materials & supplies, and subscription-based software. Notable programs include Prop 28, CTEIG, Strong Workforce, and Educator Effectiveness. | <b>Services</b><br><br>Expenditures across the board were lower than anticipated along with some reclassifications of subscription-based software. Notable programs include SPED and ELO-P. | <b>Cap. Outlay &amp; Other</b><br><br>Multi-year textbook subscription-based software and facilities costs that did not materialize. | \$        | (1.9)  | } | 1 |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           | 0.1    |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           | (1.4)  |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           | (11.0) | } | 2 |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           | (1.5)  |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           | (3.8)  |   |   |
|                                                                                                                         | 1.1                                                                                                                                                                                                                 | }                                                                                                                                                                                           | 3                                                                                                                                    |           |        |   |   |
| \$                                                                                                                      | (18.4)                                                                                                                                                                                                              |                                                                                                                                                                                             |                                                                                                                                      |           |        |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           |        |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      |           |        | } | 4 |
| \$                                                                                                                      | (1.3)                                                                                                                                                                                                               |                                                                                                                                                                                             |                                                                                                                                      |           |        |   |   |
|                                                                                                                         | 1.8                                                                                                                                                                                                                 |                                                                                                                                                                                             |                                                                                                                                      |           |        |   |   |
|                                                                                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                                                                                                                      | \$        | 0.5    |   |   |

# General Fund Expenditures

## *How Were Our Dollars Spent?*

### General Fund: Expenditure Categories



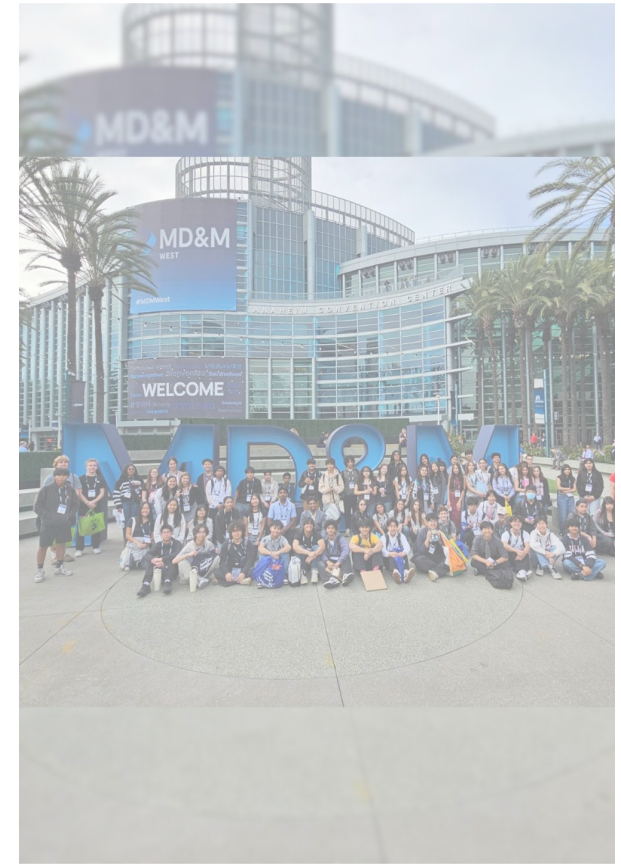
# Year End Review

## Components of Ending Fund Balance



*In Millions*

| Components of Ending Fund Balance     | 2025-26 Estimated Actuals | 2025-26 Unaudited Actuals | \$ Change      |
|---------------------------------------|---------------------------|---------------------------|----------------|
| Non-Spendable                         | \$ 0.6                    | \$ 0.6                    | \$ 0.0         |
| Reserve for Economic Uncertainty (3%) | 11.9                      | 11.4                      | (0.5)          |
| Restricted                            | 70.3                      | 74.6                      | 4.3            |
| Assigned                              | 0.0                       | 0.0                       | 0.0            |
| Committed                             | 138.4                     | 151.4                     | 13.0           |
| Undesignated                          | 0.0                       | 0.0                       | 0.0            |
| <b>Total</b>                          | <b>\$ 221.2</b>           | <b>\$ 238.0</b>           | <b>\$ 16.8</b> |



# Future Budget Updates

# Future Budget Updates

The First Interim budget will largely reflect updates to local budget assumptions, including:



Enrollment and ADA



Other State grants



Unduplicated Pupil Counts



Updated Staffing



Changes in Health and Welfare costs



New budget commitments



# Next Steps

---





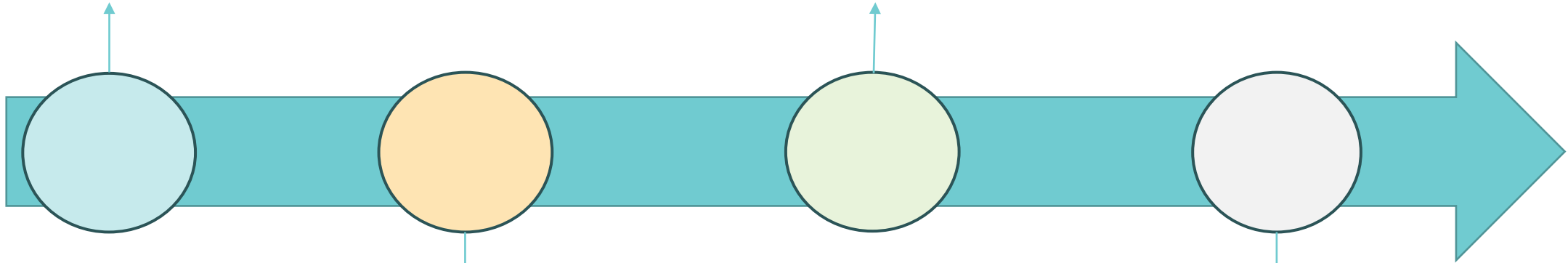
# Timeline

**Submit to County by  
September 15, 2026**

**Budget Updates to be  
presented at First Interim on  
December 14, 2026**

**Financial Audit Review of  
Unaudited Actuals  
October/November 2026**

**Present Audited Financial  
Report on January 11, 2027**



**Tustin Unified School District**

---

**THANK YOU!**



**RESOLUTION NO. 09-19-26**

**RESOLUTION OF THE BOARD OF TRUSTEES  
THE GANN LIMIT**

***Pursuant to Government Code 7902.1***

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

**WHEREAS**, the District must establish a revised Gann Limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE**, the Board of Trustees of the Tustin Unified School District hereby resolves and declares as follows:

The actual appropriations limit for 2025-26 was \$214,076,676.33, and the appropriations in the 2026-27 budget did not exceed the limitations imposed by Article XIII-B of the California Constitution.

The appropriations limit for 2026-27 is estimated to be \$214,877,708.44.

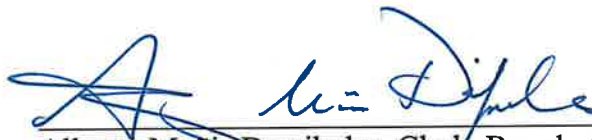
**BE IT FURTHER RESOLVED** that the Board does provide public notice that the documentation used in determining the appropriations limit shall be available to the public at 300 South "C" Street, Tustin, California.

**ADOPTED, SIGNED, AND APPROVED** this 8<sup>th</sup> day of September 2026.

**TUSTIN UNIFIED SCHOOL DISTRICT**



Lynn Davis, President, Board of Education  
Tustin Unified School District



Allyson Muniz Damikolas, Clerk, Board of Education  
Tustin Unified School District

STATE OF CALIFORNIA     )  
                                          ) ss.  
COUNTY OF ORANGE     )

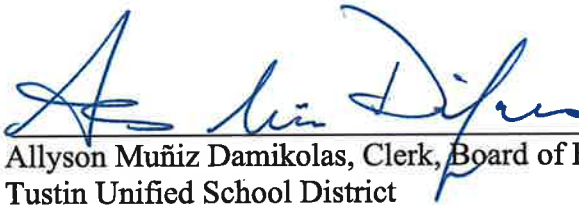
I, Allyson Muñiz Damikolas, Clerk, Board of Education of the Tustin Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 8<sup>th</sup> day of September 2026, at which a quorum of such Board was present and acting throughout and for which an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

**AYES:**           Jonathan Abelow, Kathy Copeland, Allyson Muñiz Damikolas, Lynn Davis, Jonathan Stone

**NOES:**           None

**ABSTAIN:**       None

**ABSENT:**       None

  
Allyson Muñiz Damikolas, Clerk, Board of Education  
Tustin Unified School District