G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 1163 E. Seventh Street Chico, CA 95928

Date: June 12, 2026

Public Hearing:

Place: 1163 E. Seventh Street - Large Conference Room Chico, CA 95928

Date: June 17, 2026

Time: 6:00 pm

Adoption Date: June 24, 2026

Signed: Teisha Hase

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Teisha Hase

Title: Clerk of the Governing Board

Contact person for additional information on the budget reports:

Name: Jaclyn Kruger

Title: Deputy Superintendent, Business Services

Telephone: 530-891-3000

E-mail: jkruger@chicousd.org

**Criteria and Standards Review Summary**

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

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

| | | | | |
|---|---|---|---|---|
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9a | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| **SUPPLEMENTAL INFORMATION** | | | **No** | **Yes** |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | | X |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | | X |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | 06/24/2026 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |

| | | | | |
|---|---|---|---|---|
| A7 | Independent Financial System | Is the district’s financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

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

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

### To the County Superintendent of Schools:

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

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

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

NVSIG - North Valley Schools Insurance Group

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

### Signature (Original signature required)

Teisha Hase
Signature of Clerk/Secretary of the Governing Board

06/24/2026
Date of Meeting (Format: MM/DD/YYYY)

Teisha Hase
Printed Name

Clerk of the Governing Board
Title

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

Jaclyn Kruger
Name

Deputy Superintendent, Business Services
Title

jkruger@chicousd.org
Email

530-891-3000
Telephone

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 11,331 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | | | | |
| District Regular | 11,581 | 11,602 | | |
| Charter School | | | | |
| **Total ADA** | **11,581** | **11,602** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 11,603 | 11,589 | | |
| Charter School | | | | |
| **Total ADA** | **11,603** | **11,589** | **0.1%** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 11,517 | 11,606 | | |
| Charter School | | 0 | | |
| **Total ADA** | **11,517** | **11,606** | **N/A** | **Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 11,566 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **11,566** | | | |

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 11,331

**District's Enrollment Standard Percentage Level: 1.0%**

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

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

| | Enrollment | | | |
|---|---|---|---|---|
| Fiscal Year | Budget | CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
| Third Prior Year (2023-24) | | | | |
| District Regular | 11,972 | 12,316 | | |
| Charter School | | | | |
| **Total Enrollment** | **11,972** | **12,316** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 12,343 | 12,265 | | |
| Charter School | | | | |
| **Total Enrollment** | **12,343** | **12,265** | **0.6%** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 12,230 | 12,185 | | |
| Charter School | | | | |
| **Total Enrollment** | **12,230** | **12,185** | **0.4%** | **Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 12,054 | | | |
| Charter School | | | | |
| **Total Enrollment** | **12,054** | | | |

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2023-24) | | | |
| District Regular | 11,602 | 12,316 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **11,602** | **12,316** | **94.2%** |
| Second Prior Year (2024-25) | | | |
| District Regular | 11,430 | 12,265 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **11,430** | **12,265** | **93.2%** |
| First Prior Year (2025-26) | | | |
| District Regular | 11,454 | 12,185 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **11,454** | **12,185** | **94.0%** |
| | | Historical Average Ratio: | 93.8% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **94.3%** |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2026-27) | | | | |
| District Regular | 11,331 | 12,054 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **11,331** | **12,054** | **94.0%** | **Met** |
| 1st Subsequent Year (2027-28) | | | | |
| District Regular | 11,176 | 11,890 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **11,176** | **11,890** | **94.0%** | **Met** |
| 2nd Subsequent Year (2028-29) | | | | |
| District Regular | 10,951 | 11,650 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **10,951** | **11,650** | **94.0%** | **Met** |

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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

4. **CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

| | | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 11,607.35 | 11,566.97 | 11,486.40 | 11,353.93 |
| b. | Prior Year ADA (Funded) | | 11,607.35 | 11,566.97 | 11,486.40 |
| c. | Difference (Step 1a minus Step 1b) | | (40.38) | (80.57) | (132.47) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | (.35%) | (.70%) | (1.15%) |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 154,235,270.00 | 162,098,889.00 | 166,378,870.00 |
| b1. | COLA percentage | | 4.31% | 3.30% | 3.09% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 6,647,540.14 | 5,349,263.34 | 5,141,107.08 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 4.31% | 3.30% | 3.09% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 3.96% | 2.60% | 1.94% |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **2.96% to 4.96%** | **1.60% to 3.60%** | **0.94% to 2.94%** |

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

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

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 62,509,273.00 | 62,509,273.00 | 62,509,273.00 | 62,509,273.00 |
| Percent Change from Previous Year | | **N/A** | **N/A** | **N/A** |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 160,260,348.00 | 168,123,967.00 | 172,403,948.00 | 175,415,279.00 |
| District's Projected Change in LCFF Revenue: | | 4.91% | 2.55% | 1.75% |
| **LCFF Revenue Standard** | | **2.96% to 4.96%** | **1.60% to 3.60%** | **0.94% to 2.94%** |
| **Status:** | | Met | Met | Met |

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

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2023-24) | 113,655,869.49 | 127,406,157.71 | 89.2% |
| Second Prior Year (2024-25) | 115,973,087.89 | 128,183,661.33 | 90.5% |
| First Prior Year (2025-26) | 118,617,049.00 | 130,657,420.00 | 90.8% |
| | | Historical Average Ratio: | 90.2% |

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **87.2% to 93.2%** | **87.2% to 93.2%** | **87.2% to 93.2%** |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2026-27) | 122,115,355.00 | 134,319,807.00 | 90.9% | Met |
| 1st Subsequent Year (2027-28) | 123,809,241.00 | 138,303,574.00 | 89.5% | Met |
| 2nd Subsequent Year (2028-29) | 125,145,844.00 | 140,317,823.00 | 89.2% | Met |

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

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

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

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

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 3.96% | 2.60% | 1.94% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-6.04% to 13.96%** | **-7.40% to 12.60%** | **-8.06% to 11.94%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.04% to 8.96% | -2.40% to 7.60% | -3.06% to 6.94% |

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2025-26) | 9,466,693.00 | | |
| Budget Year (2026-27) | 14,162,689.00 | 49.61% | Yes |
| 1st Subsequent Year (2027-28) | 10,840,050.00 | (23.46%) | Yes |
| 2nd Subsequent Year (2028-29) | 10,840,050.00 | 0.00% | No |

**Explanation:**
(required if Yes)

The increase in 2026-27 over 2025-26 is due to unspent money in 25-26 that was budgeted to be spent in 26-27. This is largely related to Title I, CSI, Title II, and Title III. The decrease in 2027-28 is related to spending of the carryover dollars and now the revenue reflects current year allocations.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2025-26) | 37,083,230.00 | | |
| Budget Year (2026-27) | 33,426,006.00 | (9.86%) | Yes |
| 1st Subsequent Year (2027-28) | 32,918,381.00 | (1.52%) | No |
| 2nd Subsequent Year (2028-29) | 32,857,031.00 | (.19%) | No |

**Explanation:**
(required if Yes)

The decrease in 2026-27 over 2025-26 is due to revenue associated with the Student Support discretionary block grant being received in 25-26 and no new revenue in 26-27.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2025-26) | 18,892,784.00 | | |
| Budget Year (2026-27) | 21,844,703.00 | 15.62% | Yes |
| 1st Subsequent Year (2027-28) | 21,744,703.00 | (.46%) | No |
| 2nd Subsequent Year (2028-29) | 21,544,108.00 | (.92%) | No |

**Explanation:**
(required if Yes)

The increase in 2026-27 over 2025-26 is due to new AB 602 revenue for Special Education.

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

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 9,540,286.00 | | |
| Budget Year (2026-27) | 14,656,926.00 | 53.63% | Yes |
| 1st Subsequent Year (2027-28) | 10,392,086.00 | (29.10%) | Yes |
| 2nd Subsequent Year (2028-29) | 9,875,678.00 | (4.97%) | Yes |

**Explanation:**
(required if Yes)

The increase in 2026-27 over 2025-26 is due to site carryover dollars, textbook adoptions, supplies for ELOP, and supplemental curriculum for Title I. The decrease in 27-28 is due to less dollars being budgeted as most of the increase in 26-27 was related to one-time expenditures. The continued decrease in 28-29 is due to the expiration of Learning Recovery expenses.

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

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 22,049,244.00 | | |
| Budget Year (2026-27) | 26,940,618.00 | 22.18% | Yes |
| 1st Subsequent Year (2027-28) | 25,561,119.00 | (5.12%) | Yes |
| 2nd Subsequent Year (2028-29) | 26,379,954.00 | 3.20% | No |

**Explanation:**
(required if Yes)

The increase in 2026-27 over 2025-26 is due to increased costs with liability insurance, PG&E, safe schools site carryover, ELOP carryover, Title I, and Non-Public School tuition. The decrease in 2027-28 is due to one-time carryover from Title I, ELOP, CSI, and Title II being removed from the budget.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Criterion 6B)** | | | |
| First Prior Year (2025-26) | 65,442,707.00 | | |
| Budget Year (2026-27) | 69,433,398.00 | 6.10% | Met |
| 1st Subsequent Year (2027-28) | 65,503,134.00 | (5.66%) | Met |
| 2nd Subsequent Year (2028-29) | 65,241,189.00 | (.40%) | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2025-26) | 31,589,530.00 | | |
| Budget Year (2026-27) | 41,597,544.00 | 31.68% | Not Met |
| 1st Subsequent Year (2027-28) | 35,953,205.00 | (13.57%) | Not Met |
| 2nd Subsequent Year (2028-29) | 36,255,632.00 | .84% | Met |

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

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

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

| | |
|---|---|
| **Explanation:**<br>Federal Revenue<br>(linked from 6B<br>if NOT met) | |
| **Explanation:**<br>Other State Revenue<br>(linked from 6B<br>if NOT met) | |
| **Explanation:**<br>Other Local Revenue<br>(linked from 6B<br>if NOT met) | |

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

| | |
|---|---|
| **Explanation:**<br>Books and Supplies<br>(linked from 6B<br>if NOT met) | The increase in 2026-27 over 2025-26 is due to site carryover dollars, textbook adoptions, supplies for ELOP, and supplemental curriculum for Title I. The decrease in 27-28 is due to less dollars being budgeted as most of the increase in 26-27 was related to one-time expenditures. The continued decrease in 28-29 is due to the expiration of Learning Recovery expenses. |
| **Explanation:**<br>**Services and Other Exps**<br>(linked from 6B<br>if NOT met) | The increase in 2026-27 over 2025-26 is due to increased costs with liability insurance, PG&E, safe schools site carryover, ELOP carryover, Title I, and Non-Public School tuition. The decrease in 2027-28 is due to one-time carryover from Title I, ELOP, CSI, and Title II being removed from the budget. |

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 232,442,843.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 232,442,843.00 | 6,973,285.29 | 7,049,839.00 | Met |

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2023-24) | Second Prior Year (2024-25) | First Prior Year (2025-26) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 6,263,662.00 | 6,314,959.00 | 6,668,443.00 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 18,123,860.21 | 20,230,971.13 | 20,284,842.00 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 24,387,522.21 | 26,545,930.13 | 26,953,285.00 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 208,788,735.76 | 210,498,643.69 | 222,281,437.00 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 208,788,735.76 | 210,498,643.69 | 222,281,437.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 11.7% | 12.6% | 12.1% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **3.9%** | **4.2%** | **4.0%** |

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | 6,468,366.06 | 127,406,157.71 | N/A | Met |
| Second Prior Year (2024-25) | 7,904,898.28 | 128,183,661.33 | N/A | Met |
| First Prior Year (2025-26) | 4,681,215.00 | 130,657,420.00 | N/A | Met |
| Budget Year (2026-27) (Information only) | 6,232,478.00 | 134,319,807.00 | | |

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

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

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

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

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

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 11,332

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

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

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

| | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | |
|---|---|---|---|---|
| Fiscal Year | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2023-24) | 42,686,856.00 | 43,466,281.05 | N/A | Met |
| Second Prior Year (2024-25) | 47,860,308.00 | 49,934,647.11 | N/A | Met |
| First Prior Year (2025-26) | 53,705,422.00 | 57,839,546.00 | N/A | Met |
| Budget Year (2026-27) (Information only) | 62,520,761.00 | | | |

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

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

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

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

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

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2026-27) | 79,058,969.00 | Met |

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA | |
|---|---|---|
| 5% or $90,000 (greater of) | 0 | to 300 |
| 4% or $90,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 250,000 |
| 1% | 250,001 | and over |

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 11,331 | 11,176 | 10,951 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

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

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

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

### 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 240,464,186.00 | 239,594,744.00 | 237,811,152.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 240,464,186.00 | 239,594,744.00 | 237,811,152.00 |

| | | | | |
|---|---|---|---|---|
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4) | 7,213,925.58 | 7,187,842.32 | 7,134,334.56 |
| 6. | Reserve Standard - by Amount<br>($90,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard<br>(Greater of Line B5 or Line B6)** | **7,213,925.58** | **7,187,842.32** | **7,134,334.56** |

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

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

All other data are extracted or calculated.

| | Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b) | 7,213,926.00 | 7,187,842.00 | 7,134,335.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c) | 3,589,527.00 | 7,959,009.00 | 11,683,295.00 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00 | | |
| 5. | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount<br>(Lines C1 thru C7) | 10,803,453.00 | 15,146,851.00 | 18,817,630.00 |
| 9. | District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3) | 4.49% | 6.32% | 7.91% |
| | **District's Reserve Standard<br>(Section 10B, Line 7):** | **7,213,925.58** | **7,187,842.32** | **7,134,334.56** |
| | Status: | Met | Met | Met |

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

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **Yes**

1b. If Yes, identify the liabilities and how they may impact the budget:

> The District has a litigation case that may impact the budget due to no insurance coverage for the time period in which the alleged incident occurred.

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

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? **Yes**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

> The District has hired positions with state one-time funding. When this funding expires and/or been fully spent, the positions will be transferred to an alternative funding source and/or eliminated.

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? **No**

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| **1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2025-26) | (33,060,096.00) | | | |
| Budget Year (2026-27) | (35,605,193.00) | 2,545,097.00 | 7.7% | Met |
| 1st Subsequent Year (2027-28) | (37,771,370.00) | 2,166,177.00 | 6.1% | Met |
| 2nd Subsequent Year (2028-29) | (39,071,114.00) | 1,299,744.00 | 3.4% | Met |
| **1b. Transfers In, General Fund *** | | | | |
| First Prior Year (2025-26) | 4,336,500.00 | | | |
| Budget Year (2026-27) | 4,439,000.00 | 102,500.00 | 2.4% | Met |
| 1st Subsequent Year (2027-28) | 4,571,360.00 | 132,360.00 | 3.0% | Met |
| 2nd Subsequent Year (2028-29) | 4,707,691.00 | 136,331.00 | 3.0% | Met |
| **1c. Transfers Out, General Fund *** | | | | |
| First Prior Year (2025-26) | 0.00 | | | |
| Budget Year (2026-27) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2027-28) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2028-29) | 400,000.00 | 400,000.00 | New | Not Met |

1d. **Impact of Capital Projects**

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

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

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

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

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

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

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

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

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

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

At this time, there is an anticipated transfer out of the General Fund to Fund 13 (Nutrition Services) to keep the program fiscally solvent.

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

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

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2026 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 23 | Property Taxes | Fund 52,54,58,59,60,62,64,65 - object 7433 | 282,325,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Lassen Ave Property | 5.5 yrs | RDA dollars (Fund 42) | Fund 42, resource 9494, object 7439 | 1,190,298 |
| CEC 0% Interest Loan (solar) | .5 yrs | Unrestricted General Fund dollars | | 123,272 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 283,638,570 |

| Type of Commitment (continued) | Prior Year (2025-26) Annual Payment (P & I) | Budget Year (2026-27) Annual Payment (P & I) | 1st Subsequent Year (2027-28) Annual Payment (P & I) | 2nd Subsequent Year (2028-29) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 16,654,249 | 21,951,516 | 23,043,891 | 20,036,563 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Lassen Ave Property | 209,705 | 209,673 | 209,640 | 209,607 |
| CEC 0% Interest Loan (solar) | 246,544 | 123,272 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 17,110,498 | 22,284,461 | 23,253,531 | 20,246,170 |
| **Has total annual payment increased over prior year (2025-26)?** | | **Yes** | **Yes** | **Yes** |

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

| | |
|---|---|
| **Explanation:** (required if Yes to increase in total annual payments) | The General Obligation bond payments will be funded with taxpayer dollars collected via property taxes. The Lassen Ave annual payment is funded with Redevelopment Agency dollars received by the District via the County Treasury. |

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

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

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

No

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

| | |
|---|---|
| **Explanation:** (required if Yes) | |

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

Employees are eligible for retiree medical if they are retiring from PERS/STRS and are over the age of 55. Employees must have worked for the District for at least 10 years to be eligible.

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

| | Self-Insurance Fund | Governmental Fund |
|---|---|---|
| b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund | 0 | 0 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 35,981,810.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 35,981,810.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2025 |

| 5. OPEB Contributions | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 0.00 | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 2,263,461.00 | 2,303,068.00 | 2,302,249.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 2,284,871.00 | 2,284,871.00 | 2,284,871.00 |
| d. Number of retirees receiving OPEB benefits | 133.00 | 133.00 | 133.00 |

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

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

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

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

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | |
| b. Unfunded liability for self-insurance programs | |

| 4. Self-Insurance Contributions | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of certificated (non-management) full - time - equivalent (FTE) positions | 791.83 | 753.90 | 752.90 | 751.90 |

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

1. Are salary and benefit negotiations settled for the budget year? **No**

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

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

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

2026-27 & 2027-28 negotiations are nearly settled. The tentative agreement will be brought forward for approval at the same meeting as the budget public hearing (June 17th). The impacts of the negotiations are not included in this Original Budget due to the timing. The approval of the T.A. hadn't occurred by the time the preparation of the Original Budget needed to be completed.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 1,055,172 | | |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | No | No | No |
| 2. | Total cost of H&W benefits | 19,234 | 19,234 | 19,234 |
| 3. | Percent of H&W cost paid by employer | 84.0% | 84.0% | 84.0% |
| 4. | Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

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

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | No | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |

If Yes, explain the nature of the new costs:

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 1,616,410 | 1,651,163 | 1,686,663 |
| 3. | Percent change in step & column over prior year | 2.2% | 2.2% | 2.2% |

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 698.05 | 697.78 | 705.28 | 710.15 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

2026-27 & 2027-28 negotiations are nearly settled. The tentative agreement will be brought forward for approval at the same meeting as the budget public hearing (June 17th). The impacts of the negotiations are not included in this Original Budget due to the timing. The approval of the T.A. hadn't occurred by the time the preparation of the Original Budget needed to be completed.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 521,530 | | |
| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | No | No | No |
| 2. | Total cost of H&W benefits | 18,323 | 18,323 | 18,323 |
| 3. | Percent of H&W cost paid by employer | 80.0% | 80.0% | 80.0% |
| 4. | Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

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

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

If Yes, explain the nature of the new costs:

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 625,733 | 638,248 | 651,492 |
| 3. | Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

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

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

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

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 108.30 | 107.20 | 106.20 | 106.20 |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? **No**

If Yes, complete question 2.

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

2026-27 & 2027-28 negotiations are nearly settled. The management/supervisor/confidential group will receive the same compensation increase as the certificated and classified bargaining units. Once the T.A.s are approved for those groups, then management will receive their compensation increase. The impacts of the negotiations are not included in this Original Budget due to the timing. The approval of the certificated and classified T.A.s hadn't occurred by the time the preparation of the Original Budget needed to be completed.

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

Negotiations Settled

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 198,550

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Management/Supervisor/Confidential Health and Welfare (H&W) Benefits | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | No | No | No |
| 2. Total cost of H&W benefits | 14,338 | 14,338 | 14,338 |
| 3. Percent of H&W cost paid by employer | 60.0% | 60.0% | 60.0% |
| 4. Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

| Management/Supervisor/Confidential Step and Column Adjustments | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 0 | 0 | 0 |
| 3. Percent change in step & column over prior year | 0.0% | 0.0% | 0.0% |

| Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | No | No | No |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 24, 2026 |

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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

| | |
|---|---|
| **Comments:** (optional) | A.9. The new superintendent began July 1, 2025. |

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

**Chico Unified School District**
**2026-27**

| | Estimated Jul | Estimated Aug | Estimated Sep | Estimated Oct | Estimated Nov | Estimated Dec | Estimated Jan | Estimated Feb | Estimated Mar | Estimated Apr | Estimated May | Estimated Jun | Estimated Accruals | Total | 2026-27 Orig Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | 81,750,665 | 83,125,128 | 67,019,248 | 66,311,215 | 61,881,420 | 51,962,464 | 72,490,654 | 78,882,681 | 73,267,839 | 71,462,562 | 77,030,934 | 76,414,086 | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | |
| Principal Apportionment | | | | | | | | | | | | | | | |
| State Aid | 3,727,575 | 3,727,575 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 6,709,635 | 0 | 74,551,501 | 74,551,501 |
| EPA | 0 | 0 | 7,796,861 | 0 | 0 | 7,796,861 | 0 | 0 | 5,995,196 | 0 | 0 | 7,765,798 | 1,708,476 | 31,063,193 | 31,063,193 |
| Property Tax | 0 | 0 | 0 | 4,063,103 | 0 | 23,315,959 | 8,876,317 | 500,074 | 0 | 12,501,855 | 7,501,113 | 4,375,649 | 1,375,204 | 62,509,273 | 62,509,273 |
| In-Lieu Property Taxes | 0 | (313,304) | (668,784) | (451,881) | (451,881) | (451,881) | (451,881) | (451,881) | (873,636) | (451,881) | (451,881) | (451,881) | (554,307) | (6,025,078) | (6,025,078) |
| Federal Revenues | 0 | 0 | 0 | 1,724,986 | 0 | 246,348 | 2,998,356 | 63,265 | 285,123 | 1,913,865 | 336,094 | 817,582 | 5,599,297 | 13,984,915 | 13,984,915 |
| Other State Sources | 807,315 | 846,940 | 2,988,307 | 1,507,080 | 2,102,731 | 1,453,167 | 2,289,662 | 2,665,548 | 2,874,736 | 1,565,154 | 1,556,754 | 2,497,980 | 1,482,740 | 24,638,114 | 24,638,114 |
| Other Local Revenues | 1,086,024 | 641,445 | 2,250,279 | 1,118,272 | 1,178,469 | 1,597,405 | 1,518,206 | 3,699,694 | 2,150,865 | 1,262,595 | 2,529,532 | 1,907,213 | 872,638 | 21,812,636 | 21,812,636 |
| TOTAL RECEIPTS | 5,620,915 | 4,902,656 | 19,076,299 | 14,671,194 | 9,538,954 | 40,667,494 | 21,940,295 | 13,186,336 | 17,141,919 | 23,501,223 | 18,181,246 | 23,621,977 | 10,484,047 | 222,534,554 | 222,534,554 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | |
| Salaries & Benefits | (2,836,183) | (16,449,860) | (16,260,781) | (16,449,860) | (17,206,175) | (17,017,096) | (16,638,939) | (16,449,860) | (16,828,017) | (16,638,939) | (17,017,096) | (17,017,096) | (2,268,946) | (189,078,848) | (189,078,848) |
| Operating Expenditures | (2,385,020) | (6,374,507) | (3,599,212) | (2,818,660) | (2,775,296) | (3,122,208) | (1,864,652) | (2,471,748) | (2,471,748) | (2,081,472) | (4,336,400) | (4,336,400) | (4,726,675) | (43,363,995) | (43,363,995) |
| TOTAL DISBURSEMENTS | (5,221,202) | (22,824,367) | (19,859,993) | (19,268,519) | (19,981,471) | (20,139,304) | (18,503,590) | (18,921,607) | (19,299,765) | (18,720,410) | (21,353,496) | (21,353,496) | (6,995,622) | (232,442,843) | (232,442,843) |
| D. OTHER FINANCING | | | | | | | | | | | | | | | |
| Interfund Transfers | | | | | | | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 2,206,000 | 0 | 0 | 0 | 2,206,000 | 27,000 | 0 | 4,439,000 | 4,439,000 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL OTHER FINANCING | 0 | 0 | 0 | 0 | 0 | 0 | 2,206,000 | 0 | 0 | 0 | 2,206,000 | 27,000 | 0 | 4,439,000 | 4,439,000 |
| INTERFUND BORROWING | | | | | | | | | | | | | | | |
| Due From Other Funds (9310) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds (9610) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PY PRIOR YEAR | | | | | | | | | | | | | | | |
| Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Accounts Receivable | | | | | | | | | | | | | | | |
| State Aid - PY | 6,196,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 314,561 | 314,561 | 314,561 | 314,561 | 94,589 | 7,549,465 | |
| Federal A/R | 0 | 1,250,186 | 149,958 | 102,566 | 364,676 | 0 | 749,323 | 0 | 0 | 0 | 0 | 0 | 0 | 2,616,708 | |
| Other State A/R | 32,829 | 0 | 0 | 520,751 | 0 | 0 | 0 | 82,421 | 0 | 0 | 0 | 0 | 0 | 636,001 | |
| Other Local A/R | 791,179 | 680,836 | 2,496 | 79,126 | 158,885 | 0 | 0 | 38,008 | 38,008 | 38,008 | 34,841 | 34,841 | 125,050 | 2,021,278 | |
| Accounts Payable | | | | | | | | | | | | | | | |
| Prior Year Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 434,990 | 0 | 0 | 0 | 434,990 | |
| In-Lieu | 0 | 0 | 0 | (534,913) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (534,913) | |
| Salaries & Benefits | (2,398,214) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,398,214) | |
| Operating A/P | (3,647,675) | (115,190) | (76,793) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,839,658) | |
| TOTAL PRIOR YEAR | 974,751 | 1,815,832 | 75,661 | 167,530 | 523,561 | 0 | 749,323 | 120,429 | 352,569 | 787,560 | 349,402 | 349,402 | 219,639 | 6,485,657 | 0 |
| E. NET INCREASE/DECREASE (B - C + D) | 1,374,463 | (16,105,880) | (708,033) | (4,429,796) | (9,918,956) | 20,528,190 | 6,392,028 | (5,614,843) | (1,805,277) | 5,568,372 | (616,847) | 2,644,883 | 3,708,064 | 1,016,368 | (5,469,289) |
| **F. ENDING CASH (A + E)** | **83,125,128** | **67,019,248** | **66,311,215** | **61,881,420** | **51,962,464** | **72,490,654** | **78,882,681** | **73,267,839** | **71,462,562** | **77,030,934** | **76,414,086** | **79,058,969** | | | |
| Auditor's Ending Cash | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Variance | 83,125,128 | 67,019,248 | 66,311,215 | 61,881,420 | 51,962,464 | 72,490,654 | 78,882,681 | 73,267,839 | 71,462,562 | 77,030,934 | 76,414,086 | 79,058,969 | | | |

**Notes for Original Budget:

1. Total Other Federal Revenues: Less Deferred Revenue ($177,774)
2. Total Other State Revenues: Less STRS On-behalf ($8,021,343) and Deferred Rev ($766,549)
3. Total Other Local Revenues: Plus FMV Adj $ and Less Deferred Rev ($32,067)
4. Salaries and Benefits Expenditures: Less STRS On-behalf ($8,021,343)

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 154,253,468.00 | 0.00 | 154,253,468.00 | 162,098,889.00 | 0.00 | 162,098,889.00 | 5.1% |
| 2) Federal Revenue | | 8100-8299 | 68,432.00 | 9,398,261.00 | 9,466,693.00 | 0.00 | 14,162,689.00 | 14,162,689.00 | 49.6% |
| 3) Other State Revenue | | 8300-8599 | 4,404,915.00 | 32,678,315.00 | 37,083,230.00 | 4,629,362.00 | 28,796,644.00 | 33,426,006.00 | -9.9% |
| 4) Other Local Revenue | | 8600-8799 | 5,335,416.00 | 13,557,368.00 | 18,892,784.00 | 4,990,227.00 | 16,854,476.00 | 21,844,703.00 | 15.6% |
| 5) TOTAL, REVENUES | | | 164,062,231.00 | 55,633,944.00 | 219,696,175.00 | 171,718,478.00 | 59,813,809.00 | 231,532,287.00 | 5.4% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 61,520,258.00 | 25,222,050.00 | 86,742,308.00 | 63,081,442.00 | 27,156,204.00 | 90,237,646.00 | 4.0% |
| 2) Classified Salaries | | 2000-2999 | 19,092,716.00 | 15,504,938.00 | 34,597,654.00 | 19,884,365.00 | 17,331,953.00 | 37,216,318.00 | 7.6% |
| 3) Employee Benefits | | 3000-3999 | 38,004,075.00 | 27,882,352.00 | 65,886,427.00 | 39,149,548.00 | 30,496,679.00 | 69,646,227.00 | 5.7% |
| 4) Books and Supplies | | 4000-4999 | 3,741,858.00 | 5,798,428.00 | 9,540,286.00 | 3,286,039.00 | 11,370,887.00 | 14,656,926.00 | 53.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,018,620.00 | 10,030,624.00 | 22,049,244.00 | 13,647,981.00 | 13,292,637.00 | 26,940,618.00 | 22.2% |
| 6) Capital Outlay | | 6000-6999 | 221,315.00 | 2,112,725.00 | 2,334,040.00 | 0.00 | 126,000.00 | 126,000.00 | -94.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 423,429.00 | 1,166,821.00 | 1,590,250.00 | 350,533.00 | 1,747,314.00 | 2,097,847.00 | 31.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,364,851.00) | 3,906,079.00 | (458,772.00) | (5,080,101.00) | 4,622,705.00 | (457,396.00) | -0.3% |
| 9) TOTAL, EXPENDITURES | | | 130,657,420.00 | 91,624,017.00 | 222,281,437.00 | 134,319,807.00 | 106,144,379.00 | 240,464,186.00 | 8.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 33,404,811.00 | (35,990,073.00) | (2,585,262.00) | 37,398,671.00 | (46,330,570.00) | (8,931,899.00) | 245.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 4,336,500.00 | 0.00 | 4,336,500.00 | 4,439,000.00 | 0.00 | 4,439,000.00 | 2.4% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (33,060,096.00) | 33,060,097.00 | 1.00 | (35,605,193.00) | 35,605,194.00 | 1.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (28,723,596.00) | 33,060,097.00 | 4,336,501.00 | (31,166,193.00) | 35,605,194.00 | 4,439,001.00 | 2.4% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,681,215.00 | (2,929,976.00) | 1,751,239.00 | 6,232,478.00 | (10,725,376.00) | (4,492,898.00) | -356.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 68,753,239.00 | 18,972,660.00 | 87,725,899.00 | -4.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 230,111.00 | 0.00 | 230,111.00 | 230,111.00 | 0.00 | 230,111.00 | 0.0% |
| Prepaid Items | | 9713 | 452,256.00 | 0.00 | 452,256.00 | 452,256.00 | 0.00 | 452,256.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 29,698,036.00 | 29,698,036.00 | 0.00 | 18,972,660.00 | 18,972,660.00 | -36.1% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 23,500,000.00 | 0.00 | 23,500,000.00 | 45,000,000.00 | 0.00 | 45,000,000.00 | 91.5% |
| STRS & PERS volatility | 0000 | 9760 | *4,000,000.00* | | *4,000,000.00* | | | *0.00* | |
| Enrollment & Attendance Volatility | 0000 | 9760 | *5,000,000.00* | | *5,000,000.00* | | | *0.00* | |
| Transitional Kindergarten implementation | 0000 | 9760 | *1,500,000.00* | | *1,500,000.00* | | | *0.00* | |
| Unexpected/Increased costs related to Special Education | 0000 | 9760 | *4,000,000.00* | | *4,000,000.00* | | | *0.00* | |
| Information Technology Infrastructure | 0000 | 9760 | *2,000,000.00* | | *2,000,000.00* | | | *0.00* | |
| Electric Vehicle Infrastructure | 0000 | 9760 | *2,000,000.00* | | *2,000,000.00* | | | *0.00* | |
| Safety Repairs | 0000 | 9760 | *5,000,000.00* | | *5,000,000.00* | | | *0.00* | |
| STRS & PERS volatility | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Enrollment & Attendance Volatility | 0000 | 9760 | | | *0.00* | *5,000,000.00* | | *5,000,000.00* | |
| Transitional Kindergarten implementation | 0000 | 9760 | | | *0.00* | *1,500,000.00* | | *1,500,000.00* | |
| Unexpected/Increased costs related to Special Education | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Information Technology Infrastructure | 0000 | 9760 | | | *0.00* | *2,000,000.00* | | *2,000,000.00* | |
| Electric Vehicle Infrastructure | 0000 | 9760 | | | *0.00* | *2,000,000.00* | | *2,000,000.00* | |
| Safety Repairs | 0000 | 9760 | | | *0.00* | *5,000,000.00* | | *5,000,000.00* | |
| Textbook Adoption/Instructional Materials | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Planned Deficit Spending | 0000 | 9760 | | | *0.00* | *8,000,000.00* | | *8,000,000.00* | |
| Compensation | 0000 | 9760 | | | *0.00* | *9,500,000.00* | | *9,500,000.00* | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 11,360,109.00 | 0.00 | 11,360,109.00 | 12,242,419.00 | 0.00 | 12,242,419.00 | 7.8% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Additional Board Reserve - 4% | 0000 | 9780 | *8,891,257.00* | | *8,891,257.00* | | | *0.00* | |
| ERATE carryover | 0000 | 9780 | *2,468,852.00* | | *2,468,852.00* | | | *0.00* | |
| Additional Board Reserve - 4% | 0000 | 9780 | | | *0.00* | *9,618,567.00* | | *9,618,567.00* | |
| ERATE carryover | 0000 | 9780 | | | *0.00* | *2,623,852.00* | | *2,623,852.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,668,443.00 | 0.00 | 6,668,443.00 | 7,213,926.00 | 0.00 | 7,213,926.00 | 8.2% |
| Unassigned/Unappropriated Amount | | 9790 | 20,284,842.00 | 0.00 | 20,284,842.00 | 3,589,527.00 | 0.00 | 3,589,527.00 | -82.3% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | | | 0.00 | 0.00 | 0.00 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 68,833,264.00 | 0.00 | 68,833,264.00 | 74,551,501.00 | 0.00 | 74,551,501.00 | 8.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 28,917,811.00 | 0.00 | 28,917,811.00 | 31,063,193.00 | 0.00 | 31,063,193.00 | 7.4% |
| State Aid - Prior Years | | 8019 | 18,198.00 | 0.00 | 18,198.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 621,869.00 | 0.00 | 621,869.00 | 621,869.00 | 0.00 | 621,869.00 | 0.0% |
| Timber Yield Tax | | 8022 | 1,566.00 | 0.00 | 1,566.00 | 1,566.00 | 0.00 | 1,566.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 20,619.00 | 0.00 | 20,619.00 | 20,619.00 | 0.00 | 20,619.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 50,680,497.00 | 0.00 | 50,680,497.00 | 50,680,497.00 | 0.00 | 50,680,497.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 4,256,582.00 | 0.00 | 4,256,582.00 | 4,256,582.00 | 0.00 | 4,256,582.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 130,069.00 | 0.00 | 130,069.00 | 130,069.00 | 0.00 | 130,069.00 | 0.0% |
| Supplemental Taxes | | 8044 | 776,241.00 | 0.00 | 776,241.00 | 776,241.00 | 0.00 | 776,241.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (13,275,237.00) | 0.00 | (13,275,237.00) | (13,275,237.00) | 0.00 | (13,275,237.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 19,297,067.00 | 0.00 | 19,297,067.00 | 19,297,067.00 | 0.00 | 19,297,067.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 160,278,546.00 | 0.00 | 160,278,546.00 | 168,123,967.00 | 0.00 | 168,123,967.00 | 4.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (6,025,078.00) | 0.00 | (6,025,078.00) | (6,025,078.00) | 0.00 | (6,025,078.00) | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 154,253,468.00 | 0.00 | 154,253,468.00 | 162,098,889.00 | 0.00 | 162,098,889.00 | 5.1% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 3,183,753.00 | 3,183,753.00 | 0.00 | 3,108,437.00 | 3,108,437.00 | -2.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 263,000.00 | 263,000.00 | 0.00 | 246,510.00 | 246,510.00 | -6.3% |
| 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 | 68,432.00 | 0.00 | 68,432.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 3,896,352.00 | 3,896,352.00 | | 7,302,314.00 | 7,302,314.00 | 87.4% |
| 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 | | 560,872.00 | 560,872.00 | | 802,604.00 | 802,604.00 | 43.1% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 132,535.00 | 132,535.00 | New |
| Title III, English Learner Program | 4203 | 8290 | | 123,514.00 | 123,514.00 | | 189,619.00 | 189,619.00 | 53.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 | 8290 | | 1,218,298.00 | 1,218,298.00 | | 2,218,779.00 | 2,218,779.00 | 82.1% |
| Career and Technical Education | 3500-3599 | 8290 | | 152,472.00 | 152,472.00 | | 161,891.00 | 161,891.00 | 6.2% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 68,432.00 | 9,398,261.00 | 9,466,693.00 | 0.00 | 14,162,689.00 | 14,162,689.00 | 49.6% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 53,185.00 | 53,185.00 | | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Mandated Costs Reimbursements | | 8550 | 593,216.00 | 0.00 | 593,216.00 | 609,564.00 | 0.00 | 609,564.00 | 2.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,167,211.00 | 853,302.00 | 3,020,513.00 | 2,276,770.00 | 982,606.00 | 3,259,376.00 | 7.9% |
| 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 | | 9,378,040.00 | 9,378,040.00 | | 10,560,000.00 | 10,560,000.00 | 12.6% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,596,504.00 | 1,596,504.00 | | 1,596,504.00 | 1,596,504.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 48,500.00 | 48,500.00 | | 35,000.00 | 35,000.00 | -27.8% |
| 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 | | 982,566.00 | 982,566.00 | | 756,765.00 | 756,765.00 | -23.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 2,169,900.00 | 2,169,900.00 | | 2,100,000.00 | 2,100,000.00 | -3.2% |
| 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 | 1,644,488.00 | 17,596,318.00 | 19,240,806.00 | 1,743,028.00 | 12,765,769.00 | 14,508,797.00 | -24.6% |
| TOTAL, OTHER STATE REVENUE | | | 4,404,915.00 | 32,678,315.00 | 37,083,230.00 | 4,629,362.00 | 28,796,644.00 | 33,426,006.00 | -9.9% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 133,000.00 | 0.00 | 133,000.00 | 120,000.00 | 0.00 | 120,000.00 | -9.8% |
| Interest | | 8660 | 3,700,000.00 | 0.00 | 3,700,000.00 | 3,500,000.00 | 0.00 | 3,500,000.00 | -5.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (322,111.00) | 0.00 | (322,111.00) | 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 | 44,005.00 | 0.00 | 44,005.00 | 61,524.00 | 0.00 | 61,524.00 | 39.8% |
| Transportation Fees From Individuals | | 8675 | 30,000.00 | 0.00 | 30,000.00 | 28,500.00 | 0.00 | 28,500.00 | -5.0% |
| Interagency Services | | 8677 | 632,160.00 | 704,022.00 | 1,336,182.00 | 387,000.00 | 100,595.00 | 487,595.00 | -63.5% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,118,362.00 | 2,391,065.00 | 3,509,427.00 | 893,203.00 | 1,626,151.00 | 2,519,354.00 | -28.2% |
| Tuition | | 8710 | 0.00 | 402,974.00 | 402,974.00 | 0.00 | 251,874.00 | 251,874.00 | -37.5% |
| 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 | | 10,059,307.00 | 10,059,307.00 | | 14,875,856.00 | 14,875,856.00 | 47.9% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,335,416.00 | 13,557,368.00 | 18,892,784.00 | 4,990,227.00 | 16,854,476.00 | 21,844,703.00 | 15.6% |
| TOTAL, REVENUES | | | 164,062,231.00 | 55,633,944.00 | 219,696,175.00 | 171,718,478.00 | 59,813,809.00 | 231,532,287.00 | 5.4% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 48,868,224.00 | 17,785,577.00 | 66,653,801.00 | 49,800,062.00 | 19,570,289.00 | 69,370,351.00 | 4.1% |
| Certificated Pupil Support Salaries | | 1200 | 5,188,526.00 | 4,525,909.00 | 9,714,435.00 | 5,941,769.00 | 4,620,852.00 | 10,562,621.00 | 8.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 6,099,755.00 | 1,610,905.00 | 7,710,660.00 | 6,154,153.00 | 1,656,898.00 | 7,811,051.00 | 1.3% |
| Other Certificated Salaries | | 1900 | 1,363,753.00 | 1,299,659.00 | 2,663,412.00 | 1,185,458.00 | 1,308,165.00 | 2,493,623.00 | -6.4% |
| TOTAL, CERTIFICATED SALARIES | | | 61,520,258.00 | 25,222,050.00 | 86,742,308.00 | 63,081,442.00 | 27,156,204.00 | 90,237,646.00 | 4.0% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,221,590.00 | 10,843,596.00 | 14,065,186.00 | 3,401,702.00 | 12,125,978.00 | 15,527,680.00 | 10.4% |
| Classified Support Salaries | | 2200 | 6,262,641.00 | 2,607,640.00 | 8,870,281.00 | 6,568,488.00 | 2,963,474.00 | 9,531,962.00 | 7.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,481,685.00 | 306,120.00 | 1,787,805.00 | 1,509,625.00 | 324,693.00 | 1,834,318.00 | 2.6% |
| Clerical, Technical and Office Salaries | | 2400 | 6,092,145.00 | 463,981.00 | 6,556,126.00 | 6,239,457.00 | 560,141.00 | 6,799,598.00 | 3.7% |
| Other Classified Salaries | | 2900 | 2,034,655.00 | 1,283,601.00 | 3,318,256.00 | 2,165,093.00 | 1,357,667.00 | 3,522,760.00 | 6.2% |
| TOTAL, CLASSIFIED SALARIES | | | 19,092,716.00 | 15,504,938.00 | 34,597,654.00 | 19,884,365.00 | 17,331,953.00 | 37,216,318.00 | 7.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 10,774,216.00 | 11,958,634.00 | 22,732,850.00 | 11,317,388.00 | 12,742,266.00 | 24,059,654.00 | 5.8% |
| PERS | | 3201-3202 | 5,072,594.00 | 4,608,348.00 | 9,680,942.00 | 5,189,884.00 | 5,104,661.00 | 10,294,545.00 | 6.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,440,045.00 | 1,671,917.00 | 4,111,962.00 | 2,486,453.00 | 1,823,604.00 | 4,310,057.00 | 4.8% |
| Health and Welfare Benefits | | 3401-3402 | 15,323,595.00 | 7,369,205.00 | 22,692,800.00 | 15,949,300.00 | 8,679,190.00 | 24,628,490.00 | 8.5% |
| Unemployment Insurance | | 3501-3502 | 40,964.00 | 20,679.00 | 61,643.00 | 41,833.00 | 22,349.00 | 64,182.00 | 4.1% |
| Workers' Compensation | | 3601-3602 | 1,995,731.00 | 1,004,076.00 | 2,999,807.00 | 2,041,641.00 | 1,090,205.00 | 3,131,846.00 | 4.4% |
| OPEB, Allocated | | 3701-3702 | 1,312,958.00 | 838,784.00 | 2,151,742.00 | 1,428,767.00 | 739,361.00 | 2,168,128.00 | 0.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,043,972.00 | 410,709.00 | 1,454,681.00 | 694,282.00 | 295,043.00 | 989,325.00 | -32.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 38,004,075.00 | 27,882,352.00 | 65,886,427.00 | 39,149,548.00 | 30,496,679.00 | 69,646,227.00 | 5.7% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 12,651.00 | 1,231,750.00 | 1,244,401.00 | 316,000.00 | 1,701,649.00 | 2,017,649.00 | 62.1% |
| Books and Other Reference Materials | | 4200 | 45,187.00 | 136,458.00 | 181,645.00 | 13,226.00 | 40,181.00 | 53,407.00 | -70.6% |
| Materials and Supplies | | 4300 | 3,480,392.00 | 3,554,075.00 | 7,034,467.00 | 2,645,154.00 | 7,489,674.00 | 10,134,828.00 | 44.1% |
| Noncapitalized Equipment | | 4400 | 203,628.00 | 876,145.00 | 1,079,773.00 | 311,659.00 | 2,139,383.00 | 2,451,042.00 | 127.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,741,858.00 | 5,798,428.00 | 9,540,286.00 | 3,286,039.00 | 11,370,887.00 | 14,656,926.00 | 53.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 202,471.00 | 355,310.00 | 557,781.00 | 168,845.00 | 635,523.00 | 804,368.00 | 44.2% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Dues and Memberships | | 5300 | 63,650.00 | 12,171.00 | 75,821.00 | 47,275.00 | 5,500.00 | 52,775.00 | -30.4% |
| Insurance | | 5400 - 5499 | 2,707,930.00 | 0.00 | 2,707,930.00 | 1,938,415.00 | 0.00 | 1,938,415.00 | -28.4% |
| Operations and Housekeeping Services | | 5500 | 5,182,015.00 | 1,003,000.00 | 6,185,015.00 | 6,434,056.00 | 3,000.00 | 6,437,056.00 | 4.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 376,584.00 | 551,842.00 | 928,426.00 | 276,550.00 | 438,000.00 | 714,550.00 | -23.0% |
| Transfers of Direct Costs | | 5710 | (180,192.00) | 180,192.00 | 0.00 | (141,853.00) | 141,853.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (11,814.00) | 74,793.00 | 62,979.00 | (16,545.00) | 80,250.00 | 63,705.00 | 1.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 3,091,266.00 | 7,831,816.00 | 10,923,082.00 | 4,301,438.00 | 11,977,511.00 | 16,278,949.00 | 49.0% |
| Communications | | 5900 | 586,710.00 | 21,500.00 | 608,210.00 | 639,800.00 | 11,000.00 | 650,800.00 | 7.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,018,620.00 | 10,030,624.00 | 22,049,244.00 | 13,647,981.00 | 13,292,637.00 | 26,940,618.00 | 22.2% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 374,319.00 | 374,319.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 881,830.00 | 881,830.00 | 0.00 | 104,000.00 | 104,000.00 | -88.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 221,315.00 | 324,024.00 | 545,339.00 | 0.00 | 22,000.00 | 22,000.00 | -96.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 532,552.00 | 532,552.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 221,315.00 | 2,112,725.00 | 2,334,040.00 | 0.00 | 126,000.00 | 126,000.00 | -94.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | (4,238.00) | 0.00 | (4,238.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 51,001.00 | 1,166,821.00 | 1,217,822.00 | 97,139.00 | 1,747,314.00 | 1,844,453.00 | 51.5% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 26,255.00 | 0.00 | 26,255.00 | 20,882.00 | 0.00 | 20,882.00 | -20.5% |
| Other Debt Service - Principal | | 7439 | 350,411.00 | 0.00 | 350,411.00 | 232,512.00 | 0.00 | 232,512.00 | -33.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 423,429.00 | 1,166,821.00 | 1,590,250.00 | 350,533.00 | 1,747,314.00 | 2,097,847.00 | 31.9% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,906,079.00) | 3,906,079.00 | 0.00 | (4,622,705.00) | 4,622,705.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (458,772.00) | 0.00 | (458,772.00) | (457,396.00) | 0.00 | (457,396.00) | -0.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (4,364,851.00) | 3,906,079.00 | (458,772.00) | (5,080,101.00) | 4,622,705.00 | (457,396.00) | -0.3% |
| TOTAL, EXPENDITURES | | | 130,657,420.00 | 91,624,017.00 | 222,281,437.00 | 134,319,807.00 | 106,144,379.00 | 240,464,186.00 | 8.2% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 4,311,000.00 | 0.00 | 4,311,000.00 | 4,412,000.00 | 0.00 | 4,412,000.00 | 2.3% |
| 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 | 25,500.00 | 0.00 | 25,500.00 | 27,000.00 | 0.00 | 27,000.00 | 5.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 4,336,500.00 | 0.00 | 4,336,500.00 | 4,439,000.00 | 0.00 | 4,439,000.00 | 2.4% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (33,060,096.00) | 33,060,097.00 | 1.00 | (35,605,193.00) | 35,605,194.00 | 1.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (33,060,096.00) | 33,060,097.00 | 1.00 | (35,605,193.00) | 35,605,194.00 | 1.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (28,723,596.00) | 33,060,097.00 | 4,336,501.00 | (31,166,193.00) | 35,605,194.00 | 4,439,001.00 | 2.4% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 154,253,468.00 | 0.00 | 154,253,468.00 | 162,098,889.00 | 0.00 | 162,098,889.00 | 5.1% |
| 2) Federal Revenue | | 8100-8299 | 68,432.00 | 9,398,261.00 | 9,466,693.00 | 0.00 | 14,162,689.00 | 14,162,689.00 | 49.6% |
| 3) Other State Revenue | | 8300-8599 | 4,404,915.00 | 32,678,315.00 | 37,083,230.00 | 4,629,362.00 | 28,796,644.00 | 33,426,006.00 | -9.9% |
| 4) Other Local Revenue | | 8600-8799 | 5,335,416.00 | 13,557,368.00 | 18,892,784.00 | 4,990,227.00 | 16,854,476.00 | 21,844,703.00 | 15.6% |
| 5) TOTAL, REVENUES | | | 164,062,231.00 | 55,633,944.00 | 219,696,175.00 | 171,718,478.00 | 59,813,809.00 | 231,532,287.00 | 5.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 80,293,404.00 | 61,811,251.00 | 142,104,655.00 | 80,881,401.00 | 75,717,121.00 | 156,598,522.00 | 10.2% |
| 2) Instruction - Related Services | 2000-2999 | | 12,547,147.00 | 4,094,740.00 | 16,641,887.00 | 13,236,413.00 | 4,264,309.00 | 17,500,722.00 | 5.2% |
| 3) Pupil Services | 3000-3999 | | 15,430,946.00 | 11,847,254.00 | 27,278,200.00 | 16,280,518.00 | 12,178,077.00 | 28,458,595.00 | 4.3% |
| 4) Ancillary Services | 4000-4999 | | 1,374,744.00 | 110,864.00 | 1,485,608.00 | 1,409,049.00 | 120,159.00 | 1,529,208.00 | 2.9% |
| 5) Community Services | 5000-5999 | | 125,400.00 | 0.00 | 125,400.00 | 86,000.00 | 0.00 | 86,000.00 | -31.4% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 8,912,997.00 | 4,163,121.00 | 13,076,118.00 | 8,185,193.00 | 5,397,421.00 | 13,582,614.00 | 3.9% |
| 8) Plant Services | 8000-8999 | | 11,549,353.00 | 8,429,966.00 | 19,979,319.00 | 13,890,700.00 | 6,719,978.00 | 20,610,678.00 | 3.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 423,429.00 | 1,166,821.00 | 1,590,250.00 | 350,533.00 | 1,747,314.00 | 2,097,847.00 | 31.9% |
| 10) TOTAL, EXPENDITURES | | | 130,657,420.00 | 91,624,017.00 | 222,281,437.00 | 134,319,807.00 | 106,144,379.00 | 240,464,186.00 | 8.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 33,404,811.00 | (35,990,073.00) | (2,585,262.00) | 37,398,671.00 | (46,330,570.00) | (8,931,899.00) | 245.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 4,336,500.00 | 0.00 | 4,336,500.00 | 4,439,000.00 | 0.00 | 4,439,000.00 | 2.4% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (33,060,096.00) | 33,060,097.00 | 1.00 | (35,605,193.00) | 35,605,194.00 | 1.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (28,723,596.00) | 33,060,097.00 | 4,336,501.00 | (31,166,193.00) | 35,605,194.00 | 4,439,001.00 | 2.4% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,681,215.00 | (2,929,976.00) | 1,751,239.00 | 6,232,478.00 | (10,725,376.00) | (4,492,898.00) | -356.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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) | | | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 57,839,546.00 | 32,628,012.00 | 90,467,558.00 | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 62,520,761.00 | 29,698,036.00 | 92,218,797.00 | 68,753,239.00 | 18,972,660.00 | 87,725,899.00 | -4.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 230,111.00 | 0.00 | 230,111.00 | 230,111.00 | 0.00 | 230,111.00 | 0.0% |
| Prepaid Items | | 9713 | 452,256.00 | 0.00 | 452,256.00 | 452,256.00 | 0.00 | 452,256.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 29,698,036.00 | 29,698,036.00 | 0.00 | 18,972,660.00 | 18,972,660.00 | -36.1% |
| 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 | 23,500,000.00 | 0.00 | 23,500,000.00 | 45,000,000.00 | 0.00 | 45,000,000.00 | 91.5% |
| STRS & PERS volatility | 0000 | 9760 | *4,000,000.00* | | *4,000,000.00* | | | *0.00* | |
| Enrollment & Attendance Volatility | 0000 | 9760 | *5,000,000.00* | | *5,000,000.00* | | | *0.00* | |
| Transitional Kindergarten implementation | 0000 | 9760 | *1,500,000.00* | | *1,500,000.00* | | | *0.00* | |
| Unexpected/Increased costs related to Special Education | 0000 | 9760 | *4,000,000.00* | | *4,000,000.00* | | | *0.00* | |
| Information Technology Infrastructure | 0000 | 9760 | *2,000,000.00* | | *2,000,000.00* | | | *0.00* | |
| Electric Vehicle Infrastructure | 0000 | 9760 | *2,000,000.00* | | *2,000,000.00* | | | *0.00* | |
| Safety Repairs | 0000 | 9760 | *5,000,000.00* | | *5,000,000.00* | | | *0.00* | |
| STRS & PERS volatility | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Enrollment & Attendance Volatility | 0000 | 9760 | | | *0.00* | *5,000,000.00* | | *5,000,000.00* | |
| Transitional Kindergarten implementation | 0000 | 9760 | | | *0.00* | *1,500,000.00* | | *1,500,000.00* | |
| Unexpected/Increased costs related to Special Education | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Information Technology Infrastructure | 0000 | 9760 | | | *0.00* | *2,000,000.00* | | *2,000,000.00* | |
| Electric Vehicle Infrastructure | 0000 | 9760 | | | *0.00* | *2,000,000.00* | | *2,000,000.00* | |
| Safety Repairs | 0000 | 9760 | | | *0.00* | *5,000,000.00* | | *5,000,000.00* | |
| Textbook Adoption/Instructional Materials | 0000 | 9760 | | | *0.00* | *4,000,000.00* | | *4,000,000.00* | |
| Planned Deficit Spending | 0000 | 9760 | | | *0.00* | *8,000,000.00* | | *8,000,000.00* | |
| Compensation | 0000 | 9760 | | | *0.00* | *9,500,000.00* | | *9,500,000.00* | |
| d) Assigned | | | | | | | | | |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Other Assignments (by Resource/Object) | | 9780 | 11,360,109.00 | 0.00 | 11,360,109.00 | 12,242,419.00 | 0.00 | 12,242,419.00 | 7.8% |
| Additional Board Reserve - 4% | 0000 | 9780 | *8,891,257.00* | | *8,891,257.00* | | | *0.00* | |
| ERATE carryover | 0000 | 9780 | *2,468,852.00* | | *2,468,852.00* | | | *0.00* | |
| Additional Board Reserve - 4% | 0000 | 9780 | | | *0.00* | *9,618,567.00* | | *9,618,567.00* | |
| ERATE carryover | 0000 | 9780 | | | *0.00* | *2,623,852.00* | | *2,623,852.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,668,443.00 | 0.00 | 6,668,443.00 | 7,213,926.00 | 0.00 | 7,213,926.00 | 8.2% |
| Unassigned/Unappropriated Amount | | 9790 | 20,284,842.00 | 0.00 | 20,284,842.00 | 3,589,527.00 | 0.00 | 3,589,527.00 | -82.3% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 4,223,857.00 | 2,657,025.00 |
| 6019 | Student Support and Professional Development Discretionary Block Grant | 3,235,392.00 | 3,099,324.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 524,087.00 | 322,769.00 |
| 6300 | Lottery: Instructional Materials | 675,332.00 | 0.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 1,040,614.00 | 809,045.00 |
| 6383 | Golden State Pathways Program | 1,514,726.00 | 976,297.00 |
| 6500 | Special Education | 21,483.00 | 0.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 1,209,530.00 | 1,015,034.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 2,115,583.00 | 2,305,099.00 |
| 7085 | Learning Communities for School Success Program | 652,941.00 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 23,136.00 | 0.00 |
| 7339 | Dual Enrollment Opportunities | 121,104.00 | 0.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 158,100.00 | 0.00 |
| 7399 | LCFF Equity Multiplier | 1,716,181.00 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 8,325,169.00 | 4,406,595.00 |
| 7810 | Other Restricted State | 336,354.00 | 0.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 774,101.00 | 1,362,873.00 |
| 9010 | Other Restricted Local | 3,030,346.00 | 2,018,599.00 |
| Total, Restricted Balance | | 29,698,036.00 | 18,972,660.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,535,085.00 | 1,478,060.00 | -3.7% |
| 5) TOTAL, REVENUES | | | 1,535,085.00 | 1,478,060.00 | -3.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 58,500.00 | 58,000.00 | -0.9% |
| 2) Classified Salaries | | 2000-2999 | 58,750.00 | 58,750.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 586,500.00 | 567,500.00 | -3.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 857,265.00 | 862,015.00 | 0.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,561,015.00 | 1,546,265.00 | -0.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (25,930.00) | (68,205.00) | 163.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (25,930.00) | (68,205.00) | 163.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,379,725.00 | 1,353,795.00 | -1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,379,725.00 | 1,353,795.00 | -1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,379,725.00 | 1,353,795.00 | -1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,353,795.00 | 1,285,590.00 | -5.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,353,795.00 | 1,285,590.00 | -5.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 85.00 | 60.00 | -29.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,535,000.00 | 1,478,000.00 | -3.7% |
| TOTAL, REVENUES | | | 1,535,085.00 | 1,478,060.00 | -3.7% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 58,500.00 | 58,000.00 | -0.9% |
| 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 | | | 58,500.00 | 58,000.00 | -0.9% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 58,750.00 | 58,750.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 58,750.00 | 58,750.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Materials and Supplies | | 4300 | 586,500.00 | 567,500.00 | -3.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 586,500.00 | 567,500.00 | -3.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 21,265.00 | 21,515.00 | 1.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 21,000.00 | 18,000.00 | -14.3% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 815,000.00 | 822,500.00 | 0.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 857,265.00 | 862,015.00 | 0.6% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,561,015.00 | 1,546,265.00 | -0.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,535,085.00 | 1,478,060.00 | -3.7% |
| 5) TOTAL, REVENUES | | | 1,535,085.00 | 1,478,060.00 | -3.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 1,561,015.00 | 1,546,265.00 | -0.9% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,561,015.00 | 1,546,265.00 | -0.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (25,930.00) | (68,205.00) | 163.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (25,930.00) | (68,205.00) | 163.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,379,725.00 | 1,353,795.00 | -1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,379,725.00 | 1,353,795.00 | -1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,379,725.00 | 1,353,795.00 | -1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,353,795.00 | 1,285,590.00 | -5.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,353,795.00 | 1,285,590.00 | -5.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 1,353,795.00 | 1,285,590.00 |
| Total, Restricted Balance | | 1,353,795.00 | 1,285,590.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,714,432.00 | 2,492,369.00 | -8.2% |
| 4) Other Local Revenue | | 8600-8799 | 51,230.00 | 42,000.00 | -18.0% |
| 5) TOTAL, REVENUES | | | 2,765,662.00 | 2,534,369.00 | -8.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 503,783.00 | 550,472.00 | 9.3% |
| 2) Classified Salaries | | 2000-2999 | 971,790.00 | 1,119,346.00 | 15.2% |
| 3) Employee Benefits | | 3000-3999 | 980,203.00 | 1,044,702.00 | 6.6% |
| 4) Books and Supplies | | 4000-4999 | 153,729.00 | 56,265.00 | -63.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 41,509.00 | 39,900.00 | -3.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 134,510.00 | 132,456.00 | -1.5% |
| 9) TOTAL, EXPENDITURES | | | 2,785,524.00 | 2,943,141.00 | 5.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (19,862.00) | (408,772.00) | 1,958.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (19,862.00) | (408,772.00) | 1,958.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 807,199.00 | 787,337.00 | -2.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 807,199.00 | 787,337.00 | -2.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 807,199.00 | 787,337.00 | -2.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 787,337.00 | 378,565.00 | -51.9% |
| 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 | 787,337.00 | 378,565.00 | -51.9% |
| 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% |
| **G. ASSETS** | | | | | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 2,425,657.00 | 2,474,975.00 | 2.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 17,394.00 | New |
| All Other State Revenue | All Other | 8590 | 288,775.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,714,432.00 | 2,492,369.00 | -8.2% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 34,500.00 | 34,000.00 | -1.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 8,000.00 | 8,000.00 | 0.0% |
| Interagency Services | | 8677 | 8,730.00 | 0.00 | -100.0% |
| 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 | | | 51,230.00 | 42,000.00 | -18.0% |
| TOTAL, REVENUES | | | 2,765,662.00 | 2,534,369.00 | -8.4% |
| **CERTIFICATED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Certificated Teachers' Salaries | | 1100 | 386,517.00 | 433,206.00 | 12.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 117,266.00 | 117,266.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 503,783.00 | 550,472.00 | 9.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 891,487.00 | 1,034,042.00 | 16.0% |
| 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 | 67,704.00 | 72,075.00 | 6.5% |
| Other Classified Salaries | | 2900 | 12,599.00 | 13,229.00 | 5.0% |
| TOTAL, CLASSIFIED SALARIES | | | 971,790.00 | 1,119,346.00 | 15.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 51,116.00 | 56,801.00 | 11.1% |
| PERS | | 3201-3202 | 293,859.00 | 307,062.00 | 4.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 99,588.00 | 109,386.00 | 9.8% |
| Health and Welfare Benefits | | 3401-3402 | 425,585.00 | 465,373.00 | 9.3% |
| Unemployment Insurance | | 3501-3502 | 757.00 | 852.00 | 12.5% |
| Workers' Compensation | | 3601-3602 | 36,937.00 | 41,557.00 | 12.5% |
| OPEB, Allocated | | 3701-3702 | 34,052.00 | 30,652.00 | -10.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 38,309.00 | 33,019.00 | -13.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 980,203.00 | 1,044,702.00 | 6.6% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 138,872.00 | 56,265.00 | -59.5% |
| Noncapitalized Equipment | | 4400 | 14,857.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 153,729.00 | 56,265.00 | -63.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,614.00 | 3,000.00 | -17.0% |
| Dues and Memberships | | 5300 | 750.00 | 1,000.00 | 33.3% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 20,020.00 | 20,900.00 | 4.4% |
| 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 | 17,125.00 | 15,000.00 | -12.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 41,509.00 | 39,900.00 | -3.9% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 134,510.00 | 132,456.00 | -1.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 134,510.00 | 132,456.00 | -1.5% |
| TOTAL, EXPENDITURES | | | 2,785,524.00 | 2,943,141.00 | 5.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,714,432.00 | 2,492,369.00 | -8.2% |
| 4) Other Local Revenue | | 8600-8799 | 51,230.00 | 42,000.00 | -18.0% |
| 5) TOTAL, REVENUES | | | 2,765,662.00 | 2,534,369.00 | -8.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 2,315,716.00 | 2,477,891.00 | 7.0% |
| 2) Instruction - Related Services | 2000-2999 | | 287,957.00 | 292,493.00 | 1.6% |
| 3) Pupil Services | 3000-3999 | | 18,546.00 | 19,401.00 | 4.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 134,510.00 | 132,456.00 | -1.5% |
| 8) Plant Services | 8000-8999 | | 28,795.00 | 20,900.00 | -27.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,785,524.00 | 2,943,141.00 | 5.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (19,862.00) | (408,772.00) | 1,958.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (19,862.00) | (408,772.00) | 1,958.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 807,199.00 | 787,337.00 | -2.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 807,199.00 | 787,337.00 | -2.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 807,199.00 | 787,337.00 | -2.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 787,337.00 | 378,565.00 | -51.9% |
| 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 | 787,337.00 | 378,565.00 | -51.9% |
| 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 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 6130 | Early Education: Center-Based Reserve Account | 347,381.00 | 361,381.00 |
| 7810 | Other Restricted State | 438,267.00 | 17,184.00 |
| 9010 | Other Restricted Local | 1,689.00 | 0.00 |
| Total, Restricted Balance | | 787,337.00 | 378,565.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,614,058.00 | 5,592,575.00 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 3,919,458.00 | 4,570,819.00 | 16.6% |
| 4) Other Local Revenue | | 8600-8799 | 42,095.00 | 25,000.00 | -40.6% |
| 5) TOTAL, REVENUES | | | 9,575,611.00 | 10,188,394.00 | 6.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,828,923.00 | 2,976,561.00 | 5.2% |
| 3) Employee Benefits | | 3000-3999 | 1,957,851.00 | 2,037,872.00 | 4.1% |
| 4) Books and Supplies | | 4000-4999 | 4,778,941.00 | 4,511,343.00 | -5.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 235,031.00 | 277,596.00 | 18.1% |
| 6) Capital Outlay | | 6000-6999 | 53,676.00 | 799,598.00 | 1,389.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 324,262.00 | 324,940.00 | 0.2% |
| 9) TOTAL, EXPENDITURES | | | 10,178,684.00 | 10,927,910.00 | 7.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (603,073.00) | (739,516.00) | 22.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (603,073.00) | (739,516.00) | 22.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,322,411.00 | 1,719,338.00 | -26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,322,411.00 | 1,719,338.00 | -26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,322,411.00 | 1,719,338.00 | -26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,719,338.00 | 979,822.00 | -43.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,719,338.00 | 979,822.00 | -43.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 5,614,058.00 | 5,592,575.00 | -0.4% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 5,614,058.00 | 5,592,575.00 | -0.4% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 3,919,458.00 | 4,570,819.00 | 16.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,919,458.00 | 4,570,819.00 | 16.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 488.00 | 0.00 | -100.0% |
| Interest | | 8660 | 35,000.00 | 20,000.00 | -42.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 6,607.00 | 5,000.00 | -24.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 42,095.00 | 25,000.00 | -40.6% |
| TOTAL, REVENUES | | | 9,575,611.00 | 10,188,394.00 | 6.4% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 2,290,744.00 | 2,405,985.00 | 5.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 508,412.00 | 525,572.00 | 3.4% |
| Clerical, Technical and Office Salaries | | 2400 | 29,767.00 | 45,004.00 | 51.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 2,828,923.00 | 2,976,561.00 | 5.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 738,434.00 | 770,696.00 | 4.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 214,741.00 | 224,533.00 | 4.6% |
| Health and Welfare Benefits | | 3401-3402 | 806,506.00 | 854,169.00 | 5.9% |
| Unemployment Insurance | | 3501-3502 | 1,442.00 | 1,516.00 | 5.1% |
| Workers' Compensation | | 3601-3602 | 70,503.00 | 74,063.00 | 5.0% |
| OPEB, Allocated | | 3701-3702 | 65,004.00 | 54,627.00 | -16.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 61,221.00 | 58,268.00 | -4.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,957,851.00 | 2,037,872.00 | 4.1% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 550,426.00 | 561,343.00 | 2.0% |
| Noncapitalized Equipment | | 4400 | 18,515.00 | 0.00 | -100.0% |
| Food | | 4700 | 4,210,000.00 | 3,950,000.00 | -6.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,778,941.00 | 4,511,343.00 | -5.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,000.00 | 31,026.00 | 3,002.6% |
| Dues and Memberships | | 5300 | 510.00 | 525.00 | 2.9% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 62,500.00 | 65,000.00 | 4.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 55,000.00 | 55,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (62,979.00) | (63,705.00) | 1.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 175,000.00 | 185,500.00 | 6.0% |
| Communications | | 5900 | 4,000.00 | 4,250.00 | 6.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 235,031.00 | 277,596.00 | 18.1% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 36,420.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 17,256.00 | 799,598.00 | 4,533.7% |
| 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 | | | 53,676.00 | 799,598.00 | 1,389.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 324,262.00 | 324,940.00 | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 324,262.00 | 324,940.00 | 0.2% |
| TOTAL, EXPENDITURES | | | 10,178,684.00 | 10,927,910.00 | 7.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |

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

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,614,058.00 | 5,592,575.00 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 3,919,458.00 | 4,570,819.00 | 16.6% |
| 4) Other Local Revenue | | 8600-8799 | 42,095.00 | 25,000.00 | -40.6% |
| 5) TOTAL, REVENUES | | | 9,575,611.00 | 10,188,394.00 | 6.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 9,517,820.00 | 10,300,704.00 | 8.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 5,424.00 | 3,789.00 | -30.1% |
| 7) General Administration | 7000-7999 | | 324,262.00 | 324,940.00 | 0.2% |
| 8) Plant Services | 8000-8999 | | 331,178.00 | 298,477.00 | -9.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 10,178,684.00 | 10,927,910.00 | 7.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (603,073.00) | (739,516.00) | 22.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (603,073.00) | (739,516.00) | 22.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,322,411.00 | 1,719,338.00 | -26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,322,411.00 | 1,719,338.00 | -26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,322,411.00 | 1,719,338.00 | -26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,719,338.00 | 979,822.00 | -43.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,719,338.00 | 979,822.00 | -43.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 1,719,338.00 | 979,822.00 |
| Total, Restricted Balance | | 1,719,338.00 | 979,822.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,645,000.00 | 1,700,000.00 | -63.4% |
| 5) TOTAL, REVENUES | | | 4,645,000.00 | 1,700,000.00 | -63.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,408,175.00 | 2,000.00 | -99.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 481,700.00 | 1,159,200.00 | 140.6% |
| 6) Capital Outlay | | 6000-6999 | 42,097,700.00 | 43,157,000.00 | 2.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 43,987,575.00 | 44,318,200.00 | 0.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (39,342,575.00) | (42,618,200.00) | 8.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (39,342,575.00) | (42,618,200.00) | 8.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 132,764,494.00 | 93,421,919.00 | -29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 132,764,494.00 | 93,421,919.00 | -29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 132,764,494.00 | 93,421,919.00 | -29.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 93,421,919.00 | 50,803,719.00 | -45.6% |
| 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 | 93,421,919.00 | 50,803,719.00 | -45.6% |
| 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% |
| **G. ASSETS** | | | | | |
| 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,600,000.00 | 1,700,000.00 | -63.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 45,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,645,000.00 | 1,700,000.00 | -63.4% |
| TOTAL, REVENUES | | | 4,645,000.00 | 1,700,000.00 | -63.4% |
| **CLASSIFIED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 533,175.00 | 2,000.00 | -99.6% |
| Noncapitalized Equipment | | 4400 | 875,000.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,408,175.00 | 2,000.00 | -99.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 17,000.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 464,700.00 | 1,159,200.00 | 149.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 481,700.00 | 1,159,200.00 | 140.6% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 3,500.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 288,000.00 | 237,000.00 | -17.7% |
| Buildings and Improvements of Buildings | | 6200 | 41,206,200.00 | 42,920,000.00 | 4.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 600,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 42,097,700.00 | 43,157,000.00 | 2.5% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 43,987,575.00 | 44,318,200.00 | 0.8% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,645,000.00 | 1,700,000.00 | -63.4% |
| 5) TOTAL, REVENUES | | | 4,645,000.00 | 1,700,000.00 | -63.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 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 | | 43,987,575.00 | 44,318,200.00 | 0.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 43,987,575.00 | 44,318,200.00 | 0.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (39,342,575.00) | (42,618,200.00) | 8.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (39,342,575.00) | (42,618,200.00) | 8.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 132,764,494.00 | 93,421,919.00 | -29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 132,764,494.00 | 93,421,919.00 | -29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 132,764,494.00 | 93,421,919.00 | -29.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 93,421,919.00 | 50,803,719.00 | -45.6% |
| 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 | 93,421,919.00 | 50,803,719.00 | -45.6% |
| 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 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 93,421,919.00 | 50,803,719.00 |
| Total, Restricted Balance | | 93,421,919.00 | 50,803,719.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 890,000.00 | 920,000.00 | 3.4% |
| 5) TOTAL, REVENUES | | | 890,000.00 | 920,000.00 | 3.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 559,599.00 | 557,560.00 | -0.4% |
| 3) Employee Benefits | | 3000-3999 | 296,363.00 | 295,289.00 | -0.4% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,000.00 | 40,000.00 | 100.0% |
| 6) Capital Outlay | | 6000-6999 | 500,000.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,375,962.00 | 892,849.00 | -35.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (485,962.00) | 27,151.00 | -105.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 25,500.00 | 27,000.00 | 5.9% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (25,500.00) | (27,000.00) | 5.9% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (511,462.00) | 151.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,052,302.00 | 540,840.00 | -48.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,052,302.00 | 540,840.00 | -48.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,052,302.00 | 540,840.00 | -48.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 540,840.00 | 540,991.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 540,840.00 | 540,991.00 | 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 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,000.00 | 20,000.00 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 850,000.00 | 900,000.00 | 5.9% |
| 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 | | | 890,000.00 | 920,000.00 | 3.4% |
| TOTAL, REVENUES | | | 890,000.00 | 920,000.00 | 3.4% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 488,563.00 | 484,562.00 | -0.8% |
| Clerical, Technical and Office Salaries | | 2400 | 71,036.00 | 72,998.00 | 2.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 559,599.00 | 557,560.00 | -0.4% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 149,916.00 | 149,983.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 41,418.00 | 40,333.00 | -2.6% |
| Health and Welfare Benefits | | 3401-3402 | 76,376.00 | 80,026.00 | 4.8% |
| Unemployment Insurance | | 3501-3502 | 281.00 | 279.00 | -0.7% |
| Workers' Compensation | | 3601-3602 | 12,631.00 | 13,630.00 | 7.9% |
| OPEB, Allocated | | 3701-3702 | 12,660.00 | 10,054.00 | -20.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,081.00 | 984.00 | -68.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 296,363.00 | 295,289.00 | -0.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 20,000.00 | 40,000.00 | 100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,000.00 | 40,000.00 | 100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 500,000.00 | 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 | | | 500,000.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,375,962.00 | 892,849.00 | -35.1% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 25,500.00 | 27,000.00 | 5.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 25,500.00 | 27,000.00 | 5.9% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (25,500.00) | (27,000.00) | 5.9% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 890,000.00 | 920,000.00 | 3.4% |
| 5) TOTAL, REVENUES | | | 890,000.00 | 920,000.00 | 3.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 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 | | 875,962.00 | 892,849.00 | 1.9% |
| 8) Plant Services | 8000-8999 | | 500,000.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,375,962.00 | 892,849.00 | -35.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (485,962.00) | 27,151.00 | -105.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 25,500.00 | 27,000.00 | 5.9% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (25,500.00) | (27,000.00) | 5.9% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (511,462.00) | 151.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,052,302.00 | 540,840.00 | -48.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,052,302.00 | 540,840.00 | -48.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,052,302.00 | 540,840.00 | -48.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 540,840.00 | 540,991.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 540,840.00 | 540,991.00 | 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 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 540,840.00 | 540,991.00 |
| Total, Restricted Balance | | 540,840.00 | 540,991.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 22,363,452.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,300,000.00 | 500,000.00 | -61.5% |
| 5) TOTAL, REVENUES | | | 23,663,452.00 | 500,000.00 | -97.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 110,500.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 110,500.00 | 50,000.00 | -54.8% |
| 6) Capital Outlay | | 6000-6999 | 32,908,280.00 | 6,700,000.00 | -79.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 33,129,280.00 | 6,750,000.00 | -79.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (9,465,828.00) | (6,250,000.00) | -34.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (9,465,828.00) | (6,250,000.00) | -34.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,479,134.00 | 19,013,306.00 | -33.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,479,134.00 | 19,013,306.00 | -33.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 28,479,134.00 | 19,013,306.00 | -33.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,013,306.00 | 12,763,306.00 | -32.9% |
| 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 | 19,013,306.00 | 12,763,306.00 | -32.9% |
| 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% |
| **G. ASSETS** | | | | | |
| 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 22,363,452.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 22,363,452.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,300,000.00 | 500,000.00 | -61.5% |
| 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 | | | 1,300,000.00 | 500,000.00 | -61.5% |
| TOTAL, REVENUES | | | 23,663,452.00 | 500,000.00 | -97.9% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 25,500.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 85,000.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 110,500.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,500.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 105,000.00 | 50,000.00 | -52.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 110,500.00 | 50,000.00 | -54.8% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 650,000.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 32,258,280.00 | 6,700,000.00 | -79.2% |
| 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 | | | 32,908,280.00 | 6,700,000.00 | -79.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 33,129,280.00 | 6,750,000.00 | -79.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 22,363,452.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,300,000.00 | 500,000.00 | -61.5% |
| 5) TOTAL, REVENUES | | | 23,663,452.00 | 500,000.00 | -97.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 | | 33,129,280.00 | 6,750,000.00 | -79.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 33,129,280.00 | 6,750,000.00 | -79.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (9,465,828.00) | (6,250,000.00) | -34.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (9,465,828.00) | (6,250,000.00) | -34.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,479,134.00 | 19,013,306.00 | -33.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,479,134.00 | 19,013,306.00 | -33.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 28,479,134.00 | 19,013,306.00 | -33.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,013,306.00 | 12,763,306.00 | -32.9% |
| 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 | 19,013,306.00 | 12,763,306.00 | -32.9% |
| 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 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 19,013,306.00 | 12,763,306.00 |
| Total, Restricted Balance | | 19,013,306.00 | 12,763,306.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,863,646.00 | 9,841,345.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 9,863,646.00 | 9,841,345.00 | -0.2% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,430.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 297.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 1,451,000.00 | 300,000.00 | -79.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 673,570.00 | 470,000.00 | -30.2% |
| 6) Capital Outlay | | 6000-6999 | 4,175,000.00 | 3,269,345.00 | -21.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 209,705.00 | 209,673.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,511,002.00 | 4,249,018.00 | -34.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 3,352,644.00 | 5,592,327.00 | 66.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 4,311,000.00 | 4,412,000.00 | 2.3% |
| 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 | | | (4,311,000.00) | (4,412,000.00) | 2.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (958,356.00) | 1,180,327.00 | -223.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,735,375.00 | 1,777,019.00 | -35.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,735,375.00 | 1,777,019.00 | -35.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,735,375.00 | 1,777,019.00 | -35.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,777,019.00 | 2,957,346.00 | 66.4% |
| 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 | 1,777,019.00 | 2,957,346.00 | 66.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 6,188,000.00 | 6,300,000.00 | 1.8% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 91,000.00 | 98,000.00 | 7.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,584,646.00 | 3,443,345.00 | -3.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,863,646.00 | 9,841,345.00 | -0.2% |
| TOTAL, REVENUES | | | 9,863,646.00 | 9,841,345.00 | -0.2% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 1,430.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,430.00 | 0.00 | -100.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 175.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 54.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 35.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 32.00 | 0.00 | -100.0% |
| 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 | | | 297.00 | 0.00 | -100.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 676,000.00 | 100,000.00 | -85.2% |
| Noncapitalized Equipment | | 4400 | 775,000.00 | 200,000.00 | -74.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,451,000.00 | 300,000.00 | -79.3% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 15,400.00 | 20,000.00 | 29.9% |
| 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 | 658,170.00 | 450,000.00 | -31.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 673,570.00 | 470,000.00 | -30.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 10,500.00 | 100,000.00 | 852.4% |
| Buildings and Improvements of Buildings | | 6200 | 3,139,500.00 | 3,169,345.00 | 1.0% |
| 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 | 1,025,000.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,175,000.00 | 3,269,345.00 | -21.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 23,741.00 | 20,269.00 | -14.6% |
| Other Debt Service - Principal | | 7439 | 185,964.00 | 189,404.00 | 1.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 209,705.00 | 209,673.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,511,002.00 | 4,249,018.00 | -34.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 4,311,000.00 | 4,412,000.00 | 2.3% |
| 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 | | | 4,311,000.00 | 4,412,000.00 | 2.3% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (4,311,000.00) | (4,412,000.00) | 2.3% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,863,646.00 | 9,841,345.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 9,863,646.00 | 9,841,345.00 | -0.2% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 6,301,297.00 | 4,039,345.00 | -35.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 209,705.00 | 209,673.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,511,002.00 | 4,249,018.00 | -34.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 3,352,644.00 | 5,592,327.00 | 66.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 4,311,000.00 | 4,412,000.00 | 2.3% |
| 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 | | | (4,311,000.00) | (4,412,000.00) | 2.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (958,356.00) | 1,180,327.00 | -223.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,735,375.00 | 1,777,019.00 | -35.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,735,375.00 | 1,777,019.00 | -35.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,735,375.00 | 1,777,019.00 | -35.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,777,019.00 | 2,957,346.00 | 66.4% |
| 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 | 1,777,019.00 | 2,957,346.00 | 66.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,777,019.00 | 2,957,346.00 |
| Total, Restricted Balance | | 1,777,019.00 | 2,957,346.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 131,400.00 | 132,300.00 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,687,328.00 | 23,983,500.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 23,818,728.00 | 24,115,800.00 | 1.2% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 16,654,249.00 | 21,951,512.00 | 31.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 16,654,249.00 | 21,951,512.00 | 31.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 7,164,479.00 | 2,164,288.00 | -69.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 7,164,479.00 | 2,164,288.00 | -69.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 27,581,439.00 | 34,745,918.00 | 26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 27,581,439.00 | 34,745,918.00 | 26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 27,581,439.00 | 34,745,918.00 | 26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,745,918.00 | 36,910,206.00 | 6.2% |
| 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 | 34,745,918.00 | 36,910,206.00 | 6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 126,600.00 | 127,500.00 | 0.7% |
| Other Subventions/In-Lieu Taxes | | 8572 | 4,800.00 | 4,800.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 131,400.00 | 132,300.00 | 0.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 22,100,000.00 | 22,400,000.00 | 1.4% |
| Unsecured Roll | | 8612 | 665,000.00 | 660,000.00 | -0.8% |
| Prior Years' Taxes | | 8613 | 18,000.00 | 15,500.00 | -13.9% |
| Supplemental Taxes | | 8614 | 140,000.00 | 140,000.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 755,000.00 | 768,000.00 | 1.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 9,328.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,687,328.00 | 23,983,500.00 | 1.3% |
| TOTAL, REVENUES | | | 23,818,728.00 | 24,115,800.00 | 1.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 6,520,000.00 | 10,485,000.00 | 60.8% |
| Bond Interest and Other Service Charges | | 7434 | 10,134,249.00 | 11,466,512.00 | 13.1% |
| 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) | | | 16,654,249.00 | 21,951,512.00 | 31.8% |
| TOTAL, EXPENDITURES | | | 16,654,249.00 | 21,951,512.00 | 31.8% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 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% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| 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% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 131,400.00 | 132,300.00 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,687,328.00 | 23,983,500.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 23,818,728.00 | 24,115,800.00 | 1.2% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 16,654,249.00 | 21,951,512.00 | 31.8% |
| 10) TOTAL, EXPENDITURES | | | 16,654,249.00 | 21,951,512.00 | 31.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 7,164,479.00 | 2,164,288.00 | -69.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 7,164,479.00 | 2,164,288.00 | -69.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 27,581,439.00 | 34,745,918.00 | 26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 27,581,439.00 | 34,745,918.00 | 26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 27,581,439.00 | 34,745,918.00 | 26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,745,918.00 | 36,910,206.00 | 6.2% |
| 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 | 34,745,918.00 | 36,910,206.00 | 6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 34,745,918.00 | 36,910,206.00 |
| Total, Restricted Balance | | 34,745,918.00 | 36,910,206.00 |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 11,454.27 | 11,454.27 | 11,606.23 | 11,330.62 | 11,330.62 | 11,565.85 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 11,454.27 | 11,454.27 | 11,606.23 | 11,330.62 | 11,330.62 | 11,565.85 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 1.12 | 1.12 | 1.12 | 1.12 | 1.12 | 1.12 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 1.12 | 1.12 | 1.12 | 1.12 | 1.12 | 1.12 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 11,455.39 | 11,455.39 | 11,607.35 | 11,331.74 | 11,331.74 | 11,566.97 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| 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 | 86,742,308.00 | 301 | 0.00 | 303 | 86,742,308.00 | 305 | 2,797,695.00 | | 307 | 83,944,613.00 | 309 |
| 2000 - Classified Salaries | 34,597,654.00 | 311 | 0.00 | 313 | 34,597,654.00 | 315 | 2,303,314.00 | | 317 | 32,294,340.00 | 319 |
| 3000 - Employee Benefits | 65,886,427.00 | 321 | 2,151,742.00 | 323 | 63,734,685.00 | 325 | 1,522,571.00 | | 327 | 62,212,114.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 9,540,286.00 | 331 | 108,400.00 | 333 | 9,431,886.00 | 335 | 1,973,203.00 | | 337 | 7,458,683.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 21,590,472.00 | 341 | 18,408.00 | 343 | 21,572,064.00 | 345 | 2,685,220.00 | | 347 | 18,886,844.00 | 349 |
| | | | | TOTAL | 216,078,597.00 | 365 | | | TOTAL | 204,796,594.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1100 | 66,112,867.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 2100 | 14,065,186.00 | 380 |
| 3. STRS. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3101 & 3102 | 19,539,836.00 | 382 |
| 4. PERS. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3201 & 3202 | 4,705,538.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3301 & 3302 | 2,334,911.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3401 & 3402 | 14,897,164.00 | 385 |
| 7. Unemployment Insurance. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3501 & 3502 | 41,461.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3601 & 3602 | 2,019,953.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3901 & 3902 | 984,169.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | 124,701,085.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | 881,172.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | 123,819,913.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | 60.46% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | | |
|---|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 60.46% | |
| 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). | 204,796,594.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

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

| 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 | 90,237,646.00 | 301 | 0.00 | 303 | 90,237,646.00 | 305 | 3,125,719.00 | | 307 | 87,111,927.00 | 309 |
| 2000 - Classified Salaries | 37,216,318.00 | 311 | 0.00 | 313 | 37,216,318.00 | 315 | 2,411,048.00 | | 317 | 34,805,270.00 | 319 |
| 3000 - Employee Benefits | 69,646,227.00 | 321 | 2,168,128.00 | 323 | 67,478,099.00 | 325 | 1,604,802.00 | | 327 | 65,873,297.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 14,656,926.00 | 331 | 69,000.00 | 333 | 14,587,926.00 | 335 | 2,704,283.00 | | 337 | 11,883,643.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 26,483,222.00 | 341 | 18,500.00 | 343 | 26,464,722.00 | 345 | 3,192,613.00 | | 347 | 23,272,109.00 | 349 |
| | | | | TOTAL | 235,984,711.00 | 365 | | | TOTAL | 222,946,246.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1100 | 68,871,470.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 2100 | 15,527,680.00 | 380 |
| 3. STRS. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3101 & 3102 | 20,468,612.00 | 382 |
| 4. PERS. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3201 & 3202 | 5,149,750.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3301 & 3302 | 2,462,659.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3401 & 3402 | 16,356,247.00 | 385 |
| 7. Unemployment Insurance. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3501 & 3502 | 43,273.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3601 & 3602 | 2,112,087.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 3901 & 3902 | 590,550.00 | 393 |

| | | |
|---|---|---|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 131,582,328.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | 1,164,406.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 130,417,922.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | 58.50% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | | |
|---|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 58.50% | |
| 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) | 222,946,246.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

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

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2025-26 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 222,281,437.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 9,398,261.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 125,400.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6700, 6910, 6920 | 1,801,488.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 376,666.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| | | 9100 | 7699 | |
| 6. All Other Financing Uses | All | 9200 | 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 1,408.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 402,974.00 |
| 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. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,707,936.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 603,073.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 210,778,313.00 |

| 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) | 11,455.39 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 18,399.92 |

| 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.) | 198,243,126.76 | 17,373.81 |
| 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) | 198,243,126.76 | 17,373.81 |
| B. Required effort (Line A.2 times 90%) | 178,418,814.08 | 15,636.43 |
| C. Current year expenditures (Line I.E and Line II.B) | 210,778,313.00 | 18,399.92 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |

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

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

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

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

| | |
|---|---|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) | 6,822,755.00 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

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

| | |
|---|---|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 178,251,892.00 |

**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) | 3.83% |

**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) | 7,597,434.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 4,107,539.00 |

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 115,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 198,825.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 711,416.22 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) | |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 12,730,214.22 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 298,218.09 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 13,028,432.31 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 141,428,205.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 16,641,887.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 27,025,093.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,485,608.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 125,400.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,281,642.00 |
| 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) | |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, | |
| resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 188,304.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 and 9000, objects 1000-5999) | 46,146.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 17,863,419.78 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 1,561,015.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,651,014.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 5,590,746.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 215,888,479.78 |
| **C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment** | |
| **(For information only - not for use when claiming/recovering indirect costs)** | |
| (Line A8 divided by Line B19) | 5.90% |
| **D. Preliminary Proposed Indirect Cost Rate** | |
| **(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)** | |
| (Line A10 divided by Line B19) | 6.03% |

**Part IV - Carry-forward Adjustment**

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

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

| | |
|---|---|
| **A. Indirect costs incurred in the current year (Part III, Line A8)** | 12,730,214.22 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | 152,729.16 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | (63,193.46) |
| **C. Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.80%) times Part III, Line B19); zero if negative | 298,218.09 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.80%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 298,218.09 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 298,218.09 |

| | |
|---|---|
| Approved indirect cost rate: | 5.80% |
| Highest rate used in any program: | 5.80% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 2600 | 8,281,609.00 | 364,333.00 | 4.40% |
| 01 | 3010 | 3,682,753.00 | 213,599.00 | 5.80% |
| 01 | 3182 | 452,955.00 | 26,271.00 | 5.80% |
| 01 | 3310 | 2,988,456.00 | 173,330.00 | 5.80% |
| 01 | 3311 | 20,763.00 | 1,204.00 | 5.80% |
| 01 | 3315 | 91,408.00 | 5,301.00 | 5.80% |
| 01 | 3327 | 139,380.00 | 8,083.00 | 5.80% |
| 01 | 3386 | 17,796.00 | 1,032.00 | 5.80% |
| 01 | 3550 | 145,212.00 | 7,260.00 | 5.00% |
| 01 | 4035 | 530,125.00 | 30,747.00 | 5.80% |
| 01 | 4124 | 129,956.00 | 6,497.00 | 5.00% |
| 01 | 4127 | 495,777.00 | 28,755.00 | 5.80% |
| 01 | 4203 | 116,743.00 | 6,771.00 | 5.80% |
| 01 | 5630 | 73,807.00 | 4,280.00 | 5.80% |
| 01 | 6010 | 1,559,175.00 | 37,329.00 | 2.39% |
| 01 | 6019 | 57,396.00 | 3,328.00 | 5.80% |
| 01 | 6053 | 280,436.00 | 16,265.00 | 5.80% |
| 01 | 6211 | 29,152.00 | 1,690.00 | 5.80% |
| 01 | 6266 | 923,451.00 | 53,560.00 | 5.80% |
| 01 | 6332 | 1,285,322.00 | 74,548.00 | 5.80% |
| 01 | 6383 | 311,400.00 | 18,059.00 | 5.80% |
| 01 | 6385 | 60,066.00 | 3,483.00 | 5.80% |
| 01 | 6387 | 891,587.00 | 51,711.00 | 5.80% |
| 01 | 6388 | 278,710.00 | 11,149.00 | 4.00% |
| 01 | 6500 | 36,126,155.00 | 2,095,316.00 | 5.80% |
| 01 | 6546 | 921,971.00 | 53,474.00 | 5.80% |
| 01 | 6547 | 758,514.00 | 43,993.00 | 5.80% |
| 01 | 6695 | 45,842.00 | 2,658.00 | 5.80% |
| 01 | 6770 | 1,839,089.00 | 18,390.00 | 1.00% |
| 01 | 7085 | 535,385.00 | 31,052.00 | 5.80% |
| 01 | 7311 | 18,535.00 | 1,075.00 | 5.80% |
| 01 | 7339 | 50,366.00 | 2,921.00 | 5.80% |
| 01 | 7399 | 631,373.00 | 36,619.00 | 5.80% |
| 01 | 7435 | 1,548,703.00 | 89,824.00 | 5.80% |
| 01 | 7810 | 836,566.00 | 48,516.00 | 5.80% |
| 01 | 8150 | 5,752,715.00 | 333,656.00 | 5.80% |
| 12 | 6105 | 2,319,147.00 | 134,510.00 | 5.80% |
| 13 | 5310 | 5,280,253.00 | 306,254.00 | 5.80% |

| | | | | |
|---|---|---|---|---|
| 13 | 5320 | 305,069.00 | 17,694.00 | 5.80% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 1,291,063.00 | 1,291,063.00 |
| 2. State Lottery Revenue | 8560 | 2,167,211.00 | | 853,302.00 | 3,020,513.00 |
| 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) | | 2,167,211.00 | 0.00 | 2,144,365.00 | 4,311,576.00 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 2,167,211.00 | | 0.00 | 2,167,211.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 1,132,800.00 | 1,132,800.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 180,000.00 | 180,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 156,233.00 | 156,233.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 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 ) | | 2,167,211.00 | 0.00 | 1,469,033.00 | 3,636,244.00 |
| **C. ENDING BALANCE (Must equal Line A7 minus Line B12)** | 979Z | 0.00 | 0.00 | 675,332.00 | 675,332.00 |

**D. COMMENTS:**

In resource 6300 (Restricted Lottery), object 5800 represents e-book licenses and digital access to online textbooks/curriculum.

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.

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 62,979.00 | 0.00 | 0.00 | (458,772.00) | | | | |
| Other Sources/Uses Detail | | | | | 4,336,500.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 134,510.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (62,979.00) | 324,262.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 25,500.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 4,311,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 62,979.00 | (62,979.00) | 458,772.00 | (458,772.00) | 4,336,500.00 | 4,336,500.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 63,705.00 | 0.00 | 0.00 | (457,396.00) | | | | |
| Other Sources/Uses Detail | | | | | 4,439,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 132,456.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (63,705.00) | 324,940.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 27,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 4,412,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | | |
| TOTALS | 63,705.00 | (63,705.00) | 457,396.00 | (457,396.00) | 4,439,000.00 | 4,439,000.00 | | |

| Chico Unified (61424) - 2026-27 LCFF Calculator - Original Budget | v27.1b | PY1 | v27.1b | 5/18/2026 | CY |
|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | **2025-26** | | | **2026-27** |

**LCFF ENTITLEMENT CALCULATION**

| | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | |
|---|---|---|---|---|---|---|---|---|
| Calculation Factors | 2.30% | 0.00% | 57.31% | 57.31% | 4.31% | 0.00% | 58.82% | 58.82% |

| | Prior Year ADA | Base | Grade Span | Supplemental | Concentration | Total | 3PY Average ADA | Base | Grade Span | Supplemental | Concentration | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grades TK-3 | 3,524.22 | $ 10,256 | $ 1,067 | $ 1,298 | $ 170 | $ 45,077,795 | 3,498.10 | $ 10,698 | $ 1,113 | $ 1,389 | $ 293 | $ 47,202,358 |
| Grades 4-6 | 2,538.43 | 10,411 | | 1,193 | 156 | 29,853,536 | 2,537.78 | 10,860 | | 1,278 | 270 | 31,486,806 |
| Grades 7-8 | 1,735.25 | 10,719 | | 1,229 | 161 | 21,011,375 | 1,713.60 | 11,181 | | 1,315 | 278 | 21,889,453 |
| Grades 9-12 | 3,809.45 | 12,423 | 323 | 1,461 | 191 | 54,849,710 | 3,817.49 | 12,958 | 337 | 1,564 | 330 | 57,984,385 |
| Subtract Necessary Small School ADA and Funding | - | - | - | | | - | - | - | - | | | - |
| **Total Base, Supplemental, and Concentration Grant** | | $ 128,496,937 | $ 4,990,796 | $ 15,300,365 | $ 2,004,318 | $150,792,416 | | $ 133,609,762 | $ 5,179,880 | $ 16,327,213 | $ 3,446,147 | $158,563,002 |
| NSS Allowance | | - | | | | - | | - | | | | - |
| **TOTAL BASE** | 11,607.35 | $ 128,496,937 | $ 4,990,796 | $ 15,300,365 | $ 2,004,318 | $150,792,416 | 11,566.97 | $ 133,609,762 | $ 5,179,880 | $ 16,327,213 | $ 3,446,147 | $158,563,002 |

| | | 2025-26 | | 2026-27 |
|---|---|---|---|---|
| **ADD ONS:** | | | | |
| Targeted Instructional Improvement Block Grant | | $ 523,290 | | $ 523,290 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | 704,115 | | 724,323 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | - | | - |
| Transitional Kindergarten (Commencing 2022-23) | TK ADA 399.54 TK Add-on rate $ 5,545.00 | 2,215,449 | TK ADA 401.17 TK Add-on rate $ 5,704.00 | 2,288,274 |
| **ECONOMIC RECOVERY TARGET PAYMENT** | | - | | - |
| **LCFF Entitlement Before Adjustments** | | $154,235,270 | | $162,098,889 |
| Miscellaneous Adjustments | | - | | - |
| **ADJUSTED LCFF ENTITLEMENT** | | **$154,235,270** | | **$162,098,889** |
| Local Revenue (including RDA) | | (56,484,195) | | (56,484,195) |
| **Gross State Aid** | | **$ 97,751,075** | | **$105,614,694** |
| Education Protection Account Entitlement | | (28,917,811) | | (31,063,193) |
| **Net State Aid** | | **$ 68,833,264** | | **$ 74,551,501** |

**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 | $ 5,320.83 | 11,607.35 | $ 61,760,736 | $ 5,320.83 | 11,566.97 | $ 61,545,881 |
| 2012-13 NSS Allowance (deficited) | $ - | | - | $ - | | - |
| Minimum State Aid Adjustments | | | - | | | - |
| Less Current Year Property Taxes/In-Lieu | | | (56,484,195) | | | (56,484,195) |
| Less Education Protection Account Entitlement | | | (28,917,811) | | | (31,063,193) |
| **Subtotal State Aid for Historical RL/Charter General BG** | | | $ - | | | $ - |
| Categorical Minimum State Aid | | | 10,293,591 | | | 10,293,591 |
| Charter School Categorical Block Grant adjusted for ADA | - | - | - | - | - | - |
| **Minimum State Aid Guarantee Before Proration Factor** | | | **$ 10,293,591** | | | **$ 10,293,591** |
| Proration Factor | | | 0.00% | | | 0.00% |
| **Minimum State Aid Guarantee** | | | **$ 10,293,591** | | | **$ 10,293,591** |
| **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** | | | **$ 68,833,264** | | | **$ 74,551,501** |
| **ADDITIONAL STATE AID** | | | **$ -** | | | **$ -** |
| **LCFF State Aid, Adjusted for Minimum State Aid Guarantee** | | | **$ 68,833,264** | | | **$ 74,551,501** |

| | | | 2025-26 | | | 2026-27 |
|---|---|---|---|---|---|---|
| **LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem** | | | **$154,235,270** | | | **$162,098,889** |
| Change Over Prior Year | 3.43% | 5,119,844 | | 5.10% | 7,863,619 | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | 13,288 | | | 14,014 |
| Per-ADA Change Over Prior Year | 3.43% | 441 | | 5.46% | 726 | |
| 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 | 4.87% | 3,196,448 | $ 68,833,264 | 8.31% | 5,718,237 | $ 74,551,501 |
| Education Protection Account | | | 28,917,811 | | | 31,063,193 |
| Property Taxes Net of In-Lieu Transfers | 1.52% | 846,004 | 56,484,195 | 0.00% | - | 56,484,195 |
| Charter In-Lieu Taxes | 0.00% | - | - | 0.00% | - | - |

| Chico Unified (61424) - 2026-27 LCFF Calculator - Original Budget | v27.1b | | PY1 | v27.1b | 5/18/2026 | | CY |
|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | **2025-26** | | | | **2026-27** |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | 2.71% | 4,042,452 | **$154,235,270** | | 3.71% | 5,718,237 | **$162,098,889** |

| Chico Unified (61424) - 2026-27 LCFF Calculator - Original Budget | v27.1b | | | | | CY1 | v27.1b | | | | | CY2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2027-28** | | | | | | **2028-29** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | | | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | 3.30% | | 0.00% | 58.95% | 58.95% | | 3.09% | | 0.00% | 58.82% | 58.82% | |
| | 3PY Average ADA | Base | Grade Span | Supplemental | Concentration | Total | 3PY Average ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | 3,448.01 | $ 11,051 | $ 1,149 | $ 1,438 | $ 313 | $ 48,105,308 | 3,382.48 | $ 11,392 | $ 1,185 | $ 1,480 | $ 312 | $ 48,602,331 |
| Grades 4-6 | 2,553.30 | 11,218 | | 1,323 | 288 | 32,755,326 | 2,520.91 | 11,565 | | 1,361 | 287 | 33,307,941 |
| Grades 7-8 | 1,687.43 | 11,550 | | 1,362 | 297 | 22,288,067 | 1,676.61 | 11,907 | | 1,401 | 296 | 22,807,580 |
| Grades 9-12 | 3,797.66 | 13,386 | 348 | 1,619 | 353 | 59,645,513 | 3,773.93 | 13,800 | 359 | 1,666 | 352 | 61,047,970 |
| Subtract Necessary Small School ADA and Funding | - | - | - | | | - | - | - | - | | | - |
| **Total Base, Supplemental, and Concentration Grant** | | $ 137,072,172 | $ 5,283,348 | $ 16,783,716 | $ 3,654,978 | $162,794,214 | | $ 139,731,165 | $ 5,363,080 | $ 17,068,887 | $ 3,602,690 | $165,765,822 |
| NSS Allowance | | - | | | | - | | - | | | | - |
| **TOTAL BASE** | 11,486.40 | $ 137,072,172 | $ 5,283,348 | $ 16,783,716 | $ 3,654,978 | $162,794,214 | 11,353.93 | $ 139,731,165 | $ 5,363,080 | $ 17,068,887 | $ 3,602,690 | $165,765,822 |
| **ADD ONS:** | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | $ 523,290 | | | | | | $ 523,290 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | 748,226 | | | | | | 771,346 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | - | | | | | | - |
| Transitional Kindergarten (Commencing 2022-23) | TK ADA | 392.59 | TK Add-on rate | $ 5,892.00 | | 2,313,140 | TK ADA | 383.56 | TK Add-on rate | $ 6,074.00 | | 2,329,743 |
| **ECONOMIC RECOVERY TARGET PAYMENT** | | | | | | - | | | | | | - |
| **LCFF Entitlement Before Adjustments** | | | | | | $166,378,870 | | | | | | $169,390,201 |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| **ADJUSTED LCFF ENTITLEMENT** | | | | | | **$166,378,870** | | | | | | **$169,390,201** |
| Local Revenue (including RDA) | | | | | | (56,484,195) | | | | | | (56,484,195) |
| **Gross State Aid** | | | | | | **$109,894,675** | | | | | | **$112,906,006** |
| Education Protection Account Entitlement | | | | | | (32,389,517) | | | | | | (33,005,303) |
| **Net State Aid** | | | | | | **$ 77,505,158** | | | | | | **$ 79,900,703** |
| **MINIMUM STATE AID CALCULATION** | | | | | | | | | | | | |
| | | | 12-13 Rate | 2027-28 ADA | | N/A | | | 12-13 Rate | 2028-29 ADA | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | $ 5,320.83 | 11,486.40 | | $ 61,117,182 | | | $ 5,320.83 | 11,353.93 | | $ 60,412,331 |
| 2012-13 NSS Allowance (deficited) | | | $ - | | | - | | | $ - | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In-Lieu | | | | | | (56,484,195) | | | | | | (56,484,195) |
| Less Education Protection Account Entitlement | | | | | | (32,389,517) | | | | | | (33,005,303) |
| **Subtotal State Aid for Historical RL/Charter General BG** | | | | | | $ - | | | | | | $ - |
| Categorical Minimum State Aid | | | | | | 10,293,591 | | | | | | 10,293,591 |
| Charter School Categorical Block Grant adjusted for ADA | | | - | - | | - | | | - | - | | - |
| **Minimum State Aid Guarantee Before Proration Factor** | | | | | | **$ 10,293,591** | | | | | | **$ 10,293,591** |
| Proration Factor | | | | | | 0.00% | | | | | | 0.00% |
| **Minimum State Aid Guarantee** | | | | | | **$ 10,293,591** | | | | | | **$ 10,293,591** |
| **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** | | | | | | **$ 77,505,158** | | | | | | **$ 79,900,703** |
| **ADDITIONAL STATE AID** | | | | | | $ - | | | | | | $ - |
| **LCFF State Aid, Adjusted for Minimum State Aid Guarantee** | | | | | | **$ 77,505,158** | | | | | | **$ 79,900,703** |
| **LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem** | | | | | | **$166,378,870** | | | | | | **$169,390,201** |
| Change Over Prior Year | | | 2.64% | 4,279,981 | | | | | 1.81% | 3,011,331 | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | 14,485 | | | | | | 14,919 |
| Per-ADA Change Over Prior Year | | | 3.36% | 471 | | | | | 3.00% | 434 | | |
| Basic Aid Status (school districts only) | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* |
| **LCFF SOURCES INCLUDING EXCESS TAXES** | | | | | | | | | | | | |
| | | | | Increase | | 2027-28 | | | | Increase | | 2028-29 |
| State Aid | | | 3.96% | 2,953,657 | | $ 77,505,158 | | | 3.09% | 2,395,545 | | $ 79,900,703 |
| Education Protection Account | | | | | | 32,389,517 | | | | | | 33,005,303 |
| Property Taxes Net of In-Lieu Transfers | | | 0.00% | - | | 56,484,195 | | | 0.00% | - | | 56,484,195 |
| Charter In-Lieu Taxes | | | 0.00% | - | | - | | | 0.00% | - | | - |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| Chico Unified (61424) - 2026-27 LCFF Calculator - Original Budget | v27.1b | | CY1 | v27.1b | | CY2 |
|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | **2027-28** | | | **2028-29** |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | 1.82% | 2,953,657 | **$166,378,870** | 1.44% | 2,395,545 | **$169,390,201** |

**Chico Unified School District**
**2026-27 Original Budget**

## UNRESTRICTED GENERAL FUND

## *MULTI-YEAR PROJECTION*

| | | 2026-27 Projected Budget | Change | 2027-28 Projected Budget | Change | 2028-29 Projected Budget |
|---|---|---|---|---|---|---|
| *REVENUES* | | | | | | |
| Local Control Funding Formula | 8010-8099 | 162,098,889 | 4,279,981 | 166,378,870 | 3,011,331 | 169,390,201 |
| Federal Sources | 8100-8299 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | 8300-8599 | 4,629,362 | (86,255) | 4,543,107 | (42,854) | 4,500,253 |
| Other Local Revenues | 8600-8799 | 4,990,227 | (100,000) | 4,890,227 | (100,000) | 4,790,227 |
| TOTAL REVENUES | | 171,718,478 | 4,093,726 | 175,812,204 | 2,868,477 | 178,680,681 |
| *EXPENDITURES* | | | | | | |
| Certificated Salaries | 1000-1999 | 63,081,442 | 825,017 | 63,906,459 | 812,755 | 64,719,214 |
| Classified Salaries | 2000-2999 | 19,884,365 | 421,628 | 20,305,993 | 368,120 | 20,674,113 |
| Employee Benefits | 3000-3999 | 39,149,548 | 447,241 | 39,596,789 | 155,728 | 39,752,517 |
| Books and Supplies | 4000-4999 | 3,286,039 | 35,000 | 3,321,039 | 30,000 | 3,351,039 |
| Services, Other Operating Expenses | 5000-5999 | 13,647,981 | 1,461,158 | 15,109,139 | 1,064,373 | 16,173,511 |
| Capital Outlay | 6000-6999 | 0 | 667,384 | 667,384 | (648,300) | 19,084 |
| Other Outgo | 7100-7299<br>7400-7499 | 350,533 | (118,415) | 232,118 | 5,100 | 237,218 |
| Direct Support/Indirect Costs | 7300-7399 | (5,080,101) | 244,754 | (4,835,347) | 226,474 | (4,608,873) |
| TOTAL EXPENDITURES | | 134,319,807 | 3,983,767 | 138,303,574 | 2,014,249 | 140,317,823 |
| *EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES* | | 37,398,671 | 109,959 | 37,508,630 | 854,227 | 38,362,858 |
| *OTHER FINANCING SOURCES/USES* | | | | | | |
| Interfund Transfers | | | | | | |
| a) In | 8910-8929 | 4,439,000 | 132,360 | 4,571,360 | 136,331 | 4,707,691 |
| b) Out | 7610-7629 | 0 | 0 | 0 | (400,000) | (400,000) |
| Other Sources/Uses | | | | | | |
| a) Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 |
| b) Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted Programs | 8980-8999 | (35,605,193) | (2,166,177) | (37,771,370) | (1,299,744) | (39,071,114) |
| TOTAL OTHER FINANCING SOURCES/USES | | (31,166,193) | (2,033,817) | (33,200,010) | (1,563,413) | (34,763,423) |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | 6,232,478 | (1,923,857) | 4,308,621 | (709,186) | 3,599,435 |
| **Beginning Fund Balance** | | 62,520,761 | | 68,753,239 | | 73,061,860 |
| **Ending Fund Balance** | | 68,753,239 | | 73,061,860 | | 76,661,294 |
| **Components of Fund Balance:** | | | | | | |
| ***a)Nonspendable*** | | | | | | |
| Revolving Cash | | 25,000 | | 25,000 | | 25,000 |
| Stores | | 230,111 | | 230,111 | | 230,111 |
| Prepaid Expenditures | | 452,256 | | 452,256 | | 452,256 |
| ***b) Restricted*** | | 0 | | 0 | | 0 |
| ***c) Committed*** | | | | | | |
| STRS & PERS volatility | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Enrollment & Attendance volatility | | 5,000,000 | | 5,000,000 | | 5,000,000 |
| Transitional Kindergarten implementation | | 1,500,000 | | 1,500,000 | | 1,500,000 |
| Unexpected/Increased costs related to Special Ed | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Information Technology Infrastructure | | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Electric Vehicle Infrastructure | | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Safety Repairs | | 5,000,000 | | 5,000,000 | | 5,000,000 |
| Textbook Adoption/Instructional Materials | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Planned Deficit Spending | | 8,000,000 | | 8,000,000 | | 8,000,000 |
| Compensation | | 9,500,000 | | 9,500,000 | | 9,500,000 |
| ***d) Assigned*** | | | | | | |
| Additional 4% Reserves per Board Policy | | 9,618,567 | | 9,583,790 | | 9,512,446 |
| ERATE Carryover | | 2,623,852 | | 2,623,852 | | 2,623,852 |
| Fair Market Value of Cash | | 0 | | 0 | | 0 |
| ***e) Unassigned/Unappropriated*** | | | | | | |
| 3% Required Reserve | | 7,213,926 | | 7,187,842 | | 7,134,335 |
| **Unappropriated Fund Balance** | | 3,589,527 | | 7,959,009 | | 11,683,295 |

# MULTI-YEAR ASSUMPTIONS

| | 2026-27 Changes | 2027-28 Changes |
|---|---|---|
| ***REVENUES*** | | |
| **Local Control Funding Formula** | | |
| Projected P2 ADA in Year 2 & 3 | 11,176.40 | 10,950.85 |
| Prior Year P2 ADA in Year 1 & 2 | 11,330.62 | 11,176.40 |
| Change in Yr. to Yr. ADA | (154.22) | (225.55) |
| **Federal Revenues** | | |
| Forest Reserve Revenue | 0 | 0 |
| **Total Change in Federal Revenues** | 0 | 0 |
| **Other State Revenues** | | |
| Unrestricted Lottery - Change in ADA | (29,302) | (42,854) |
| Home-to-School Transportation | (56,953) | 0 |
| **Total Change in Other State Revenues** | (86,255) | (42,854) |
| **Other Local Revenues** | | |
| Tuition - International Students | 0 | 0 |
| Interest | (100,000) | (100,000) |
| Facilities Use | 0 | 0 |
| ERATE Reimbursement | 0 | 0 |
| **Total Change in Other Local Revenues** | (100,000) | (100,000) |
| ***TOTAL CHANGE TO REVENUES*** | (186,255) | (142,855) |
| ***EXPENDITURES*** | | |
| **Certificated Salaries** | | |
| Adjust Teacher FTE (2) for Decreased Enrollment of 165 in 27-28 | (134,156) | 0 |
| Adjust Teacher FTE (3) for Decreased Enrollment of 240 in 28-29 | 0 | (201,234) |
| Adjust Teacher FTE (1) for large bubble enrollment at elem school | (67,078) | 0 |
| Estimated Step/Column Increases | 1,356,251 | 1,373,989 |
| Salary savings from retirements (CUTA est 10 FTE in 26-27, 10 in 27-28) | (350,000) | (350,000) |
| Assistant Principal @ Elementary schools | 0 | 0 |
| Additional TK classrooms | 0 | 0 |
| Certificated Staff Moving Classrooms due to Construction | 20,000 | (10,000) |
| **Total Change in Certificated Salaries** | 825,017 | 812,755 |
| **Classified Salaries** | | |
| Estimated Step Increases | 397,687 | 406,120 |
| Salary savings from retirements (CSEA 4 FTE in 26-27 and 4 FTE in 27-28) | (38,000) | (38,000) |
| Additional TK classrooms | 0 | 0 |
| Classified Back to School training (formerly res 7311) | 25,000 | 0 |
| Add'l Custodian for New Classrooms due to Construction | 36,941 | 0 |
| **Total Change in Classified Salaries** | 421,628 | 368,120 |
| **Employee Benefits** | | |
| Benefits Adjusted for FTE change due to Enrollment in 26-27 | (74,292) | 0 |
| Benefits Adjusted for FTE change due to Enrollment in 27-28 | 0 | (111,438) |
| Benefits Adjusted for FTE change due to bubble enrollment | (37,146) | 0 |
| Benefit Increase from Estimated Step/Column Increases - Certificated | 342,996 | 347,482 |
| Benefit savings from retirements (CUTA est 10 FTE in 25-26, 10 in 26-27) | (88,515) | (88,515) |
| Benefit savings from retirements (CSEA 4 FTE 25-26 and 4 FTE 26-27) | (14,892) | (14,550) |
| Benefit Increase from Estimated Step/Column Increases - Classified | 155,854 | 155,503 |
| Benefit Increase from addition of AP's at elementary schools | 0 | 0 |
| STRS Rates (19.10% 27-28), (19.10% 28-29) | 0 | 0 |
| PERS Rates (26.40% 26-27), (26.80% 27-28), (25.90% 28-29) | 79,537 | (182,754) |
| STRS DBS Adjustment | 50,000 | 50,000 |
| Additional TK classrooms - teacher | 0 | 0 |
| Additional TK classrooms - IPs | 0 | 0 |
| Add'l Custodian for New Classrooms due to Construction | 33,699 | 0 |
| **Total Change in Employee Benefits** | 447,241 | 155,728 |

| | | |
|---|---|---|
| **Books and Supplies** | | |
| 2024-25 Site Discretionary Carryover (res 0009) | 0 | 0 |
| 2024-25 Safe Schools Carryover (res 0030) | 0 | 0 |
| ERATE One-time expenditures | 0 | 0 |
| Technology | 0 | 0 |
| Textbooks (res 0063) | 0 | 0 |
| NGSS supplies (res 0064) | 0 | 0 |
| Van replacement | 0 | 0 |
| Fuel - Estimated Cost Increase | 35,000 | 30,000 |
| **Total Change in Books and Supplies** | 35,000 | 30,000 |
| **Services, Other Operating Expenses** | | |
| Election costs - even years in November (Board Members) | (115,000) | 100,000 |
| Utilities Increases | 461,084 | 496,894 |
| Property & Liability Insurance | 1,105,073 | 467,479 |
| 2024-25 Safe Schools Carryover (res 0030) | 0 | 0 |
| District Safe Schools (res 0030) | 0 | 0 |
| ERATE One-time expenditures | 0 | 0 |
| Textbooks (res 0063) | 0 | 0 |
| Rentals | 10,000 | 0 |
| Software | 0 | 0 |
| Technology - Infrastructure | 0 | 0 |
| **Total Change in Services, Other Oper. Expenses** | 1,461,158 | 1,064,373 |
| **Capital Outlay** | | |
| ERATE One-time expenditures | 0 | 0 |
| Technology - Infrastructure | 0 | 0 |
| Bus Replacement | 200,000 | (200,000) |
| SBITA Multi-Year Contracts | 467,384 | (448,300) |
| **Total Change in Capital Outlay** | 667,384 | (648,300) |
| **Other Outgo** | | |
| BCCS Billback | 4,857 | 5,100 |
| CEC Loan for solar | (123,272) | 0 |
| **Total Change in Other Outgo** | (118,415) | 5,100 |
| **Direct Support/Indirect Costs** | | |
| Changes to Indirect Costs-GF | 0 | 0 |
| Changes to Indirect Costs- Due to End of Grants | 244,754 | 226,474 |
| **Total Change in Direct Support/Indirect Costs** | 244,754 | 226,474 |
| ***TOTAL CHANGES IN EXPENDITURES*** | 3,983,767 | 2,014,249 |
| ***OTHER FINANCING SOURCES/USES*** | | |
| **Interfund Transfers** | | |
| a) In | 132,360 | 136,331 |
| b) Out | | |
| Nutrition Services Contribution | | |
| --Deficit Spending | 0 | (400,000) |
| --Step/Column plus payroll benefits | 0 | 0 |
| State Preschool Contribution | | |
| --Deficit Spending | 0 | 0 |
| --Step/Column plus payroll benefits | 0 | 0 |
| | 0 | (400,000) |
| **Other Sources/Uses** | | |
| a) Sources | 0 | 0 |
| b) Uses | 0 | 0 |
| **Contributions to Restricted Programs** | | |
| Routine Restricted to 3% requirement | 26,083 | 53,508 |
| Special Ed contribution for step & column and PERS/STRS increases | (751,185) | (610,657) |
| Additional teachers, aides, & supplies for new classes | (730,000) | (580,000) |
| NPS increased cost | (373,800) | (215,380) |
| CSEA Summer Assistance Program | (50,000) | 0 |
| LCSSP Contribution | (164,963) | 164,963 |
| BCOE Special Ed Billback | (122,312) | (112,178) |
| **Total Change in Contributions** | (2,166,177) | (1,299,744) |
| ***TOTAL CHANGES IN OTHER FINANCING SOURCES*** | (2,033,817) | (1,563,413) |

**Chico Unified School District**
**2026-27 Original Budget**

**RESTRICTED GENERAL FUND**

## *MULTI-YEAR PROJECTION*

| | | 2026-27 Projected Budget | Change | 2027-28 Projected Budget | Change | 2028-29 Projected Budget |
|---|---|---|---|---|---|---|
| *REVENUES* | | | | | | |
| Local Control Funding Formula | 8010-8099 | 0 | 0 | 0 | 0 | 0 |
| Federal Sources | 8100-8299 | 14,162,689 | (3,322,639) | 10,840,050 | 0 | 10,840,050 |
| Other State Revenues | 8300-8599 | 28,796,644 | (421,370) | 28,375,274 | (18,495) | 28,356,779 |
| Other Local Revenues | 8600-8799 | 16,854,476 | 0 | 16,854,476 | (100,595) | 16,753,881 |
| TOTAL REVENUES | | 59,813,809 | (3,744,009) | 56,069,800 | (119,090) | 55,950,710 |
| *EXPENDITURES* | | | | | | |
| Certificated Salaries | 1000-1999 | 27,156,204 | 294,886 | 27,451,090 | (1,344,121) | 26,106,969 |
| Classified Salaries | 2000-2999 | 17,331,953 | 688,727 | 18,020,680 | 117,139 | 18,137,819 |
| Employee Benefits | 3000-3999 | 30,496,679 | 62,359 | 30,559,038 | (1,121,742) | 29,437,296 |
| Books and Supplies | 4000-4999 | 11,370,887 | (4,299,840) | 7,071,047 | (546,408) | 6,524,639 |
| Services, Other Operating Expenses | 5000-5999 | 13,292,637 | (2,840,657) | 10,451,980 | (245,537) | 10,206,443 |
| Capital Outlay | 6000-6999 | 126,000 | 1,363,760 | 1,489,760 | (942,877) | 546,883 |
| Other Outgo | 7100-7299<br>7400-7499 | 1,747,314 | 122,312 | 1,869,626 | 112,178 | 1,981,804 |
| Direct Support/Indirect Costs | 7300-7399 | 4,622,705 | (244,754) | 4,377,951 | (226,474) | 4,151,477 |
| TOTAL EXPENDITURES | | 106,144,379 | (4,853,208) | 101,291,171 | (4,197,842) | 97,093,329 |
| *EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES* | | (46,330,570) | 1,109,199 | (45,221,371) | 4,078,751 | (41,142,619) |
| *OTHER FINANCING SOURCES/USES* | | | | | | |
| Interfund Transfers | | | | | | |
| a) In | 8910-8929 | 0 | 0 | 0 | 0 | 0 |
| b) Out | 7610-7629 | 0 | 0 | 0 | 0 | 0 |
| Other Sources/Uses | | | | | | |
| a) Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 |
| b) Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted Programs | 8980-8999 | 35,605,194 | 2,166,177 | 37,771,371 | 1,299,744 | 39,071,115 |
| TOTAL OTHER FINANCING SOURCES/USES | | 35,605,194 | 2,166,177 | 37,771,371 | 1,299,744 | 39,071,115 |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | (10,725,376) | 3,275,376 | (7,450,000) | 5,378,496 | (2,071,505) |
| **Beginning Fund Balance** | | 29,698,036 | | 18,972,660 | | 11,522,660 |
| **Ending Fund Balance** | | 18,972,660 | | 11,522,660 | | 9,451,155 |
| **Components of Fund Balance:** | | | | | | |
| ***b) Restricted*** | | 18,972,660 | | 11,522,660 | | 9,451,155 |
| **Unappropriated Fund Balance** | | 0 | | 0 | | 0 |

| | 2026-27 Changes | 2027-28 Changes |
|---|---|---|
| **Federal Revenues** | | |
| Placeholder | 0 | 0 |
| Title I Carryover (res 3010) | (2,335,712) | 0 |
| CSI Carryover (res 3182) | (577,275) | 0 |
| Title II Carryover (res 4035) | (239,838) | 0 |
| 21st Century Carryover (res 4124) | (48,095) | 0 |
| Title IV Carryover (res 4127) | (121,719) | 0 |
| **Total Federal Revenues** | (3,322,639) | 0 |
| **Other State Revenues** | | |
| ELOP (res 2600) | 0 | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| Literacy Grant (res 6211) | 0 | 0 |
| Restricted Lottery (res 6300) | (12,646) | (18,495) |
| Community Schools (res 6332) | 0 | 0 |
| CTEIG Grant (rsc 6387) | (46,084) | 0 |
| Strong Workforce Carryover (rsc 6388) | 0 | 0 |
| AB 602 (res 6500) | 0 | 0 |
| SpEd Early Intervention (res 6547) | 0 | 0 |
| LCSSP (res 7085) | (362,640) | 0 |
| Equity Multiplier (res 7399) | 0 | 0 |
| Learning Recovery (res 7435) | 0 | 0 |
| **Total State Revenues** | (421,370) | (18,495) |
| **Other Local Revenues** | | |
| Placeholder | 0 | 0 |
| CYBHI Planning (res 7819) | 0 | (100,595) |
| MAA (rsc 9087) | 0 | 0 |
| BCAQM Corp Yard Paving (res 9147) | 0 | 0 |
| **Total Local Revenues** | 0 | (100,595) |
| **Certificated Salaries** | | |
| Placeholder | 0 | 0 |
| ELOP (res 2600) | 0 | 0 |
| Title I Carryover (res 3010) | 0 | 0 |
| CSI Carryover (res 3182) | 0 | 0 |
| 21st Century Carryover (res 4124) | 0 | 0 |
| Title IV Carryover (rsc 4127) | 0 | 0 |
| SpEd Early Intervention (res 6547) | 0 | 0 |
| LCSSP (res 7085) | (248,026) | 0 |
| Ethnic Studies (res 7814) | (2,000) | 0 |
| Learning Recovery (res 7435) | 0 | (1,895,373) |
| Teachers for new Special Ed classrooms | 250,000 | 250,000 |
| Estimated Step/Column Increases Special Ed | 294,912 | 301,252 |
| **Total Change in Certificated Salaries** | 294,886 | (1,344,121) |
| **Classified Salaries** | | |
| Classified PD Blk Grant (res 7311) | (15,750) | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| LCSSP (res 7085) | 23,916 | 0 |
| CYBHI Planning (res 7819) | 0 | (52,804) |
| Learning Recovery (res 7435) | 0 | (405,429) |
| Aides for new Special Ed classrooms | 440,000 | 330,000 |
| Estimated Step/Column Increases Special Ed | 240,561 | 245,372 |
| **Total Change in Classified Salaries** | 688,727 | 117,139 |

| | | |
|---|---|---|
| **Employee Benefits** | | |
| Special Ed Impact - STRS Rates (19.10% 26-27 & 27-28 & 28-29) | 0 | 0 |
| Special Ed Impact - PERS Rates (26.40% 26-27),(26.80% in 27-28),(25.90% 28-29) | 46,854 | (106,106) |
| ELOP (res 2600) | 0 | 0 |
| Title I Carryover (res 3010) | 0 | 0 |
| Title IV Carryover (rsc 4127) | 0 | 0 |
| LCSSP (res 7085) | (146,693) | 0 |
| Classified PD Blk Grant (res 7311) | (6,164) | 0 |
| Ethnic Studies (res 7814) | (497) | 0 |
| CYBHI Planning (res 7819) | 0 | (36,020) |
| Learning Recovery (res 7435) | 0 | (1,149,755) |
| Estimated Step/Column Increases Special Ed - Certificated | 74,583 | 76,187 |
| Estimated Step/Column Increases Special Ed - Classified | 94,276 | 93,953 |
| **Total Change in Employee Benefits** | 62,359 | (1,121,742) |
| **Books and Supplies** | | |
| Spec Ed new classroom setup | 40,000 | 0 |
| ELOP (res 2600) | (1,000,000) | 0 |
| Title I Carryover (rsc 3010) | (1,000,000) | 0 |
| CSI Carryover (res 3182) | (300,000) | 0 |
| 21st Century Carryover (rsc 4124) | (45,805) | 0 |
| Title IV Carryover (rsc 4127) | 0 | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| Restricted Lottery Carryover (res 6300) | (675,332) | 0 |
| CTEIG Grant (rsc 6387) | (43,649) | 0 |
| Strong Workforce Grant (rsc 6388) | 0 | 0 |
| SpEd Early Intervention (res 6547) | 0 | 0 |
| LCSSP (res 7085) | (100,000) | 0 |
| Equity Multiplier (res 7399) | (1,216,181) | 0 |
| Learning Recovery (res 7435) | 488,021 | (488,021) |
| Ethnic Studies (res 7814) | (44,149) | 0 |
| CYBHI Planning (res 7819) | 0 | (58,387) |
| LLMF COVID-19 Funds (rsc 7388) | (149,745) | 0 |
| Donations Carryover (rsc 9024) | (253,000) | 0 |
| **Total Change in Books and Supplies** | (4,299,840) | (546,408) |
| **Services, Other Operating Expenses** | | |
| Routine Restricted Maintenance Carryover | 0 | 0 |
| ELOP (res 2600) | (566,832) | 0 |
| Title I Carryover (rsc 3010) | (1,212,268) | 0 |
| CSI Carryover (res 3182) | (246,766) | 0 |
| Title II Carryover (rsc 4035) | (227,163) | 0 |
| Title IV Carryover (rsc 4127) | (115,287) | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| Restricted Lottery Carryover (res 6300) | 0 | 0 |
| CTEIG Grant (rsc 6387) | 0 | 0 |
| Strong Workforce Grant (rsc 6388) | 0 | 0 |
| NPS - Special Ed (res 6500) | 373,800 | 215,380 |
| SpEd Early Intervention (res 6547) | 0 | 0 |
| LCSSP (res 7085) | (326,141) | 0 |
| LLMF COVID-19 Funds (rsc 7388) | 0 | 0 |
| Equity Multiplier (res 7399) | (500,000) | 0 |
| Learning Recovery (res 7435) | 0 | (260,917) |
| Ethnic Studies (res 7814) | (20,000) | 0 |
| CYBHI Planning (res 7819) | 0 | (200,000) |
| Donations Carryover (rsc 9024) | 0 | 0 |
| MAA Carryover (rsc 9087) | 0 | 0 |
| **Total Change in Services, Other Oper. Expenses** | (2,840,657) | (245,537) |

| | | |
|---|---|---|
| **Capital Outlay** | | |
| ELOP (res 2600) | 0 | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| Strong Workforce Grant (rsc 6388) | 0 | 0 |
| SBITA Multi-Year Contracts | 1,363,760 | (942,877) |
| BCAQM Corp Yard Paving (res 9147) | 0 | 0 |
| **Total Change in Capital Outlay** | 1,363,760 | (942,877) |
| **Other Outgo** | | |
| SELPA & BCOE billback for regional services | 122,312 | 112,178 |
| **Total Change in Other Outgo** | 122,312 | 112,178 |
| **Indirect Costs** | | |
| Placeholder | 0 | 0 |
| ELOP (res 2600) | 0 | 0 |
| Title I Carryover (rsc 3010) | (123,444) | 0 |
| CSI Carryover (res 3182) | (30,509) | 0 |
| Title II Carryover (res 4035) | (12,675) | 0 |
| 21st Century Carryover (rsc 4124) | (2,290) | 0 |
| Title IV Carryover (rsc 4127) | (6,432) | 0 |
| Student Support PD Blk Grant (res 6019) | 0 | 0 |
| CTEIG Grant (rsc 6387) | (2,435) | 0 |
| Strong Workforce Grant (rsc 6388) | 0 | 0 |
| SpEd Early Intervention (res 6547) | 0 | 0 |
| LCSSP (res 7085) | (53,674) | 0 |
| Classified PD Blk Grant (res 7311) | (1,222) | 0 |
| Learning Recovery (res 7435) | 0 | (207,100) |
| Ethnic Studies (res 7814) | (3,718) | 0 |
| CYBHI Planning (res 7819) | 0 | (19,374) |
| LLMF COVID-19 Funds (rsc 7388) | (8,355) | 0 |
| **Total Direct Support/Indirect Costs** | (244,754) | (226,474) |
| ***OTHER FINANCING SOURCES/USES*** | | |
| **Interfund Transfers** | | |
| a) In | | |
| b) Out | | |
| **Other Sources/Uses** | | |
| a) Sources | | |
| b) Uses | | |
| **Contributions to Restricted Programs** | | |
| Routine Restricted to 3% requirement | (26,083) | (53,508) |
| Special Ed contribution for step & column and PERS/STRS increases | 751,185 | 610,657 |
| Additional teachers, aides, & supplies for new classes | 730,000 | 580,000 |
| NPS increased cost | 373,800 | 215,380 |
| CSEA Summer Assistance Program | 50,000 | 0 |
| LCSSP Contribution | 164,963 | (164,963) |
| BCOE Special Ed Billback | 122,312 | 112,178 |
| **Total Change in Contributions** | 2,166,177 | 1,299,744 |
| ***TOTAL CHANGES IN OTHER FINANCING SOURCES*** | 2,166,177 | 1,299,744 |

**Chico Unified School District**
**2026-27 Original Budget**

**TOTAL GENERAL FUND**

## *MULTI-YEAR PROJECTION*

| | | 2026-27 Projected Budget | Change | 2027-28 Projected Budget | Change | 2028-29 Projected Budget |
|---|---|---|---|---|---|---|
| *REVENUES* | | | | | | |
| Local Control Funding Formula | 8010-8099 | 162,098,889 | 4,279,981 | 166,378,870 | 3,011,331 | 169,390,201 |
| Federal Sources | 8100-8299 | 14,162,689 | (3,322,639) | 10,840,050 | 0 | 10,840,050 |
| Other State Revenues | 8300-8599 | 33,426,006 | (507,625) | 32,918,381 | (61,350) | 32,857,031 |
| Other Local Revenues | 8600-8799 | 21,844,703 | (100,000) | 21,744,703 | (200,595) | 21,544,108 |
| **TOTAL REVENUES** | | 231,532,287 | 349,717 | 231,882,004 | 2,749,386 | 234,631,390 |
| *EXPENDITURES* | | | | | | |
| Certificated Salaries | 1000-1999 | 90,237,646 | 1,119,903 | 91,357,549 | (531,366) | 90,826,183 |
| Classified Salaries | 2000-2999 | 37,216,318 | 1,110,355 | 38,326,673 | 485,259 | 38,811,932 |
| Employee Benefits | 3000-3999 | 69,646,227 | 509,599 | 70,155,826 | (966,014) | 69,189,813 |
| Books and Supplies | 4000-4999 | 14,656,926 | (4,264,840) | 10,392,086 | (516,408) | 9,875,678 |
| Services, Other Operating Expenses | 5000-5999 | 26,940,618 | (1,379,499) | 25,561,119 | 818,836 | 26,379,954 |
| Capital Outlay | 6000-6999 | 126,000 | 2,031,144 | 2,157,144 | (1,591,177) | 565,967 |
| Other Outgo | 7100-7299<br>7400-7499 | 2,097,847 | 3,897 | 2,101,744 | 117,278 | 2,219,022 |
| Direct Support/Indirect Costs | 7300-7399 | (457,396) | 0 | (457,396) | 0 | (457,396) |
| **TOTAL EXPENDITURES** | | 240,464,186 | (869,442) | 239,594,744 | (2,183,592) | 237,411,152 |
| *EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES* | | (8,931,899) | 1,219,159 | (7,712,740) | 4,932,979 | (2,779,762) |
| *OTHER FINANCING SOURCES/USES* | | | | | | |
| Interfund Transfers | | | | | | |
| a) In | 8910-8929 | 4,439,000 | 132,360 | 4,571,360 | 136,331 | 4,707,691 |
| b) Out | 7610-7629 | 0 | 0 | 0 | (400,000) | (400,000) |
| Other Sources/Uses | | | | | | |
| a) Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 |
| b) Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted Programs | 8980-8999 | 1 | 0 | 1 | 0 | 1 |
| TOTAL OTHER FINANCING SOURCES/USES | | 4,439,001 | 132,360 | 4,571,361 | (263,669) | 4,307,692 |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | (4,492,898) | 1,351,519 | (3,141,379) | 4,669,310 | 1,527,930 |
| **Beginning Fund Balance** | | 92,218,797 | | 87,725,899 | | 84,584,520 |
| **Ending Fund Balance** | | 87,725,899 | | 84,584,520 | | 86,112,450 |
| **Components of Fund Balance:** | | | | | | |
| ***a)Nonspendable*** | | | | | | |
| Revolving Cash | | 25,000 | | 25,000 | | 25,000 |
| Stores | | 230,111 | | 230,111 | | 230,111 |
| Prepaid Expenditures | | 452,256 | | 452,256 | | 452,256 |
| ***b) Restricted*** | | 18,972,660 | | 11,522,660 | | 9,451,155 |
| ***c) Committed*** | | | | | | |
| STRS & PERS volatility | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Enrollment & Attendance volatility | | 5,000,000 | | 5,000,000 | | 5,000,000 |
| Transitional Kindergarten implementation | | 1,500,000 | | 1,500,000 | | 1,500,000 |
| Unexpected/Increased costs related to Special Ed | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Information Technology Infrastructure | | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Electric Vehicle Infrastructure | | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Safety Repairs | | 5,000,000 | | 5,000,000 | | 5,000,000 |
| Textbook Adoption/Instructional Materials | | 4,000,000 | | 4,000,000 | | 4,000,000 |
| Planned Deficit Spending | | 8,000,000 | | 8,000,000 | | 8,000,000 |
| Compensation | | 9,500,000 | | 9,500,000 | | 9,500,000 |
| ***d) Assigned*** | | | | | | |
| Additional 4% Reserves per Board Policy | | 9,618,567 | | 9,583,790 | | 9,512,446 |
| ERATE Carryover | | 2,623,852 | | 2,623,852 | | 2,623,852 |
| Fair Market Value of Cash | | 0 | | 0 | | 0 |
| ***e) Unassigned/Unappropriated*** | | | | | | |
| 3% Required Reserve | | 7,213,926 | | 7,187,842 | | 7,134,335 |
| **Unappropriated Fund Balance** | | 3,589,527 | | 7,959,009 | | 11,683,295 |

**SACS Web System - SACS V15**
6/7/2026 8:29:37 AM 04-61424-0000000

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

**Chico Unified** **Butte 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**

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

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

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER** - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE** - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP** - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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

## SUPPLEMENTAL CHECKS

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

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

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

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

## EXPORT VALIDATION CHECKS

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

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

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

Explanation: The District provides the Board with an Excel based cash flow statement vs. using the CASH form in SACS.

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

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

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

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

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

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

Explanation: The District provides the Board with an Excel based MYP vs. using the MYP form in SACS.

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

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