

TWAIN HARTE SCHOOL DISTRICT



2026-2027 **ORIGINAL BUDGET** (July 1, 2026 to June 30, 2027 Period)

Presented at the June 17, 2026 Board of Education Meeting
Consideration of Adoption at the June 18, 2026 Board of Education Meeting

Proposed Budget

Local Education Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is the initial estimate of revenue and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual expenditures and revenues are known for the prior fiscal year. Material difference of the proposed budget estimates are reported to the Board of Education, as an informal update, within 45 days after the State enacts its budget. The next official revised report is presented to the Board of Education at the December meeting.

This original budget report for Twain Harte School District contains financial summaries, multi-year projections and detailed reports relating to estimated financial activity for the 2026-27, 2027-28 and 2028-29 fiscal years.

Revenue Estimates and State Economic Outlook

The Governor's May Revision presents a stronger state fiscal outlook than the January budget proposal for 2026-27, driven by improved General Fund revenues and continued moderate economic growth. Revenues over the three-year budget window are projected to be roughly \$16.5 billion higher than January estimates, largely due to stronger personal income tax collections tied to capital gains. As a result, the Proposition 98 minimum guarantee is revised upward by \$6.4 billion across 2024-25 through 2026-27.

Specifically for education, the May Revision focuses more on strengthening existing programs than creating new ones. It fully funds the 2.87% statutory COLA and adds an additional LCFF investment, resulting in a total 4.31% increase to base grants over 2025-26. It should be noted, however, that basic aid districts like Twain Harte do not receive this additional LCFF revenue. The proposal also includes new funding intended to help LEAs manage rising costs, declining enrollment, and a proposed requirement to provide up to 14 weeks of paid pregnancy disability leave for eligible TK-14 employees.

The budget also proposes a historic increase in special education funding, raising the statewide base rate by 46%, along with COLA increases for other special education programs. These funds flow directly to Special Education Local Plan Areas (SELPAs), and then to LEAs based on their local allocation plans. In addition, the May Revision significantly expands one-time discretionary funding through the Student Support and Professional Development Discretionary Block Grant and Learning Recovery Emergency Block Grant. Overall, the proposal reflects a positive and supportive budget outlook for LEAs, though some uncertainty remains due to the Governor's Proposition 98 settle-up proposal and new ongoing local obligations.

Revenue estimates continue to be driven by the LCFF calculator. This tool was released by the Fiscal Crisis and Management Assistance Team (FCMAT) on October 29, 2013, with the most recent update on May 21, 2026. A change in the appropriation and flow of state education revenue took place with the implementation of the local control funding formula (LCFF). The re-designated categorical funds totaling **\$801,063** was reduced by the basic aid fair share reduction of **\$187,647**, and then officially labeled LCFF State Aid funding of **\$613,416**. An inflation adjustment increased this figure moving into the 2013-2014 year, which increased the hold harmless amount to **\$623,250 (Page 16, Note #1)**.

Basic Aid or LCFF funding status is determined by comparing total property tax receipts to a funding level calculated by the LCFF, after charter school in-lieu transfers out, and State categorical funding is added. The current year estimates place the district **\$860,251** above LCFF funding levels, which totals **\$3,959,699** for 2026-27. This translates to needing **61.02 ADA** (Average Daily Attendance) to break even with the LCFF calculation. Each additional unit of ADA would then start generating additional funding above combined property taxes and state categorical funding of **\$4,819,950**. The out years estimate LCFF per

ADA increases of a 3.30% COLA (27/28) and 3.09% COLA (28/29) which appear to trend below our very conservative property tax estimates. See totals below:

\$4,195,697 2026-27 Property Tax Estimate
-\$45,663 Estimated Transfer out to Mountain Oaks Charter
\$4,150,034 Balance of Property Taxes
+\$46,666 Education Protection Account 2026-27 Estimate
\$ +623,250 State Categorical Funding
\$4,819,950 Total Funding Weighed Against Local Control Funding Formula Calculation (LCFF)

\$3,959,699 LCFF per ADA (includes State Categorical and EPA funding)
\$4,819,950 Less Balance of Property Taxes plus State Categorical Funding
\$ -860,251 Amount of Property Taxes exceeding LCFF Calculation

\$ 860,251 Excess Property Tax Amount over LCFF Calculation in 2026-27
\$ 14,099 Divided by per ADA amount (\$3,289,783/233.33=\$14,099)
61.02 Growth ADA needed to reach LCFF funding break even status

The transfer to Mountain Oaks is based on the 2025-26 P-2 charter ADA. The budgeted transfer out is based on **4.00 ADA** which generates **-\$45,663 (Page 17, Note #2)** in property tax transfers to Mountain Oaks.

FEDERAL PROGRAMS

Title I (3010) - \$98,477 - These funds are used to pay 60% of a Title I teacher salary and provides services for any homeless student transportation needs.

Federal Mental Health ADA (3327) - \$3,026 These will help fund behavioral services required by I.E.P.s

Title II, Part A (4035) - \$13,324 funds were budgeted in revenue. The funds are used to offset a portion of a TK-3 teacher salary, maintaining smaller class size.

Title IV (Every School Succeeds Act) (4127) - \$10,000 is budgeted in revenue. The funds are used to offset a portion of the music/band teacher's salary, as well as a portion of the school counselor's salary. A small portion is budgeted to assist in student device purchases to maintain high functioning technology.

Forest Reserve (8260) - revenue was budgeted at **\$19,017** this year, based on 2023-24 allocation amounts in accordance with Tuolumne County Superintendent of Schools office budget preparation guidance.

STATE PROGRAMS

Mandated Costs block grant funds have been budgeted at **\$40.03** per ADA or **\$9,333**.

Home to School Transportation - \$199,405 has been budgeted in transportation add on. Program costs of **\$598,536** (which include the purchase of a replacement school bus this year) far exceed the add-on amount, so the maintenance of effort to spend the designated entitlement is not a concern.

Unrestricted Lottery (1100) - \$40,364 revenue is based on **\$190** per ADA, with matching expenses that support various supply and equipment budget needs, travel and conferences, dues and electronic subscriptions, in addition to miscellaneous budget needs.

Education Protection Account (EPA) (1400) - \$46,666 is used to offset a portion of a teachers' salary.

Expanded Learning Opportunities Program (ELOP) (2600) - \$273,036 is used to provide students with before and after school enrichment opportunities, including during scheduled school breaks. Tutoring and extracurricular activities provided by certificated and classified staff, as well as programs offered through Senior Youth Partnership, are a few of the budgeted items.

Proposition 20 Lottery Instructional Materials (6300) - \$17,420 in revenue was budgeted representing \$82/ADA funding to purchase textbooks and instructional materials.

State Special Education Program (6500) - There is an ADA pass through budgeted this year at \$228. A SELPA bill-back of \$166,064 and County-served ADA transfer of \$9,808 totaling \$175,872 (Page 22, Note #3), has been budgeted. Special Education Transportation is budgeted at \$56,223, which includes transportation for one NPS student placement. Reimbursements for our Speech Language Pathologist and NPS placement total \$162,051. A contribution from unrestricted resources is budgeted at \$864,594 for the Special Education program.

Special Education Mental Health Related (6546) - \$19,573 in revenue. This funding is budgeted as a transfer to the SELPA, as they provide the special education mental health services to applicable students.

Special Education Early Intervention Preschool Program (6547) - \$24,562 in revenue. This funding used to go directly to the SELPA but is now received by school districts and must be budgeted as a transfer to the SELPA, as they provide the special education preschool services to applicable students.

Proposition 28 Arts, Music, and Schools (6770) - \$46,940 is budgeted to pay for 39% of a music teacher's salary and benefits.

Learning Recovery Emergency Block Grant (7435) - \$14,249 is budgeted in carryover from 2025-26. These funds will be used for goals outlined in the LCAP and from a recent needs assessment.

CalSTRS on Behalf Booking (7690) - \$187,436 The district is required to book the prior year net pension liability for both the State's and District's portion of the future California State Teachers Retirement System costs. There is a matching revenue figure that offsets the expense budget. This is simply budgeted to comply with recognizing the future retirement payments on the District's books. The District does not actually spend or receive funds associated with this balance sheet.

Routine Restricted Maintenance contribution (8150) - \$227,876 has been budgeted as a transfer in with matching expenses.

Deferred Maintenance – Fund 14 - \$60,000 has been budgeted as a transfer out to the deferred maintenance fund. There is no annual deposit of State funding to provide for deferred maintenance needs so the district must set aside funds.

LOCAL REVENUE

Teacher Residency Program (9081) - \$138,310 in reimbursements for teacher residents and LEA mentor stipends as part of the Teacher Residency Program.

Interest earnings income was budgeted at \$100,000 (Page 19, Note #4). Miscellaneous income has been budgeted at \$29,059. Reimbursements for our shared music teacher are budgeted at \$62,639. Local revenue is adjusted each year as receipts are received from miscellaneous sources.

The Unrestricted Contributions to Restricted Programs total **\$1,101,706 (Page 14, Note #5)**. **\$864,594** to Special Education, **\$709** to Title I, **\$604** to Title II, **\$438** to Title IV, **\$484** to Prop. 28 Arts and Music funding, **\$191** to the Learning Recovery Emergency Block Grant, **\$6,809** to the Teacher Residency Program, and **\$227,877** to the Restricted Routine Maintenance Program.

Estimated Expenditures

The 2026-27 Budget is based on 18.5 certificated teaching full time equivalent (FTE) positions and 15.38 in classified FTE. The budget also includes 2.0 certificated administrative FTE's and 3.0 management and confidential FTE's. Salaries are increased to reflect step and column changes. Negotiated settlements and/or board approved increases are also included in the budget. The certificated bargaining unit recently settled for the budget year and prior year. The classified bargaining unit is expected to start negotiations after July 1 for the budget year. The cost of 1% per group is as follows: **\$21,026 teachers; \$8,223 classified; \$6,025 management and confidential**. These calculations also include relevant stipends and pensionable compensation. Benefits include **\$18,729** for Post-Employment Benefits to three eligible district Retirees.

Other Operating Expenses include Dues & Memberships, Property and Liability Insurance, Operations and Utilities, Rentals and Leases, Professional / Consulting Services, and Communications.

Transfers Out

The contribution to the Cafeteria Fund is budgeted at **\$18,897 (Page 14 & 34, Note #6)**. A transfer of **\$60,000** is budgeted to the deferred maintenance fund.

2026-27 Projected Ending Fund Balance

\$6,549,211 General Fund Budgeted Expenditures

\$1,113,366 17% of total General Fund Expenditures

\$ 315,346 Reserve set aside in Fund 17 – Special Reserve Fund 4.8%

\$ 798,019 Reserve set aside in Fund 01 – General Fund 12.2%

The 2026-27 ending fund balance is estimated to be **\$3,188,338 (Page 15, Note #7)**. The 17% Board designated minimum reserve set aside consists of **\$798,019** in the general fund and **\$315,346** in the special reserve fund. The total reserve balance of **\$3,369,324** which includes the general fund balance and special reserve balance in Fund 17, provides an overall **51.45%** reserve of the total expenditures budget.

Multi-Year Projections – General Fund

The multi-year projections are an exercise required by the State to demonstrate the anticipated fiscal solvency of the district in the current year and two subsequent years ending balances. Assumptions are made regarding the average daily attendance and future cost of living adjustments to the revenue and categorical funding sources. The annual salaries of employees are carried forward and the cost of step and column increases is a required field. This exercise entails that the current year budget be projected forward and additional two years in order to complete the full three years of data. Multi-year projections can be extremely arduous, but are also essential for planning purposes.

The multi-year projections at budget adoption show deficits of unrestricted expenses over revenues of **\$339,548**, **\$46,188**, and **\$99,790** in 2026-27, 2027-28, and 2028-29 respectively (**Page 79, Note #9**). The district will closely monitor operations and identify ways to minimize deficit spending, while continuing to conservatively budget property tax increases below historic trends.

The property tax revenue is estimated with an increase of **\$50,000** in 2026-27, which is based on the 2025-26 P-2 estimate, and no increases in 2027-28 and 2028-29. This is conservative when compared to previous trends in tax receipts. The district does not expect to receive any new additional dollars from LCFF, but could receive additional dollars from property taxes. The district should also be mindful of staffing reductions should enrollment decline.

<u>ACTUALS</u> <u>2016/2017</u>	<u>ACTUALS</u> <u>2017/2018</u>	<u>ACTUALS</u> <u>2018/2019</u>	<u>ACTUALS</u> <u>2019/2020</u>	<u>ACTUALS</u> <u>2020/2021</u>	<u>ACTUALS</u> <u>2021/2022</u>	<u>ACTUALS</u> <u>2022/2023</u>	<u>ACTUALS</u> <u>2023/2024</u>	<u>ACTUALS</u> <u>2024/2025</u>	<u>P-2</u> <u>2025/2026</u>	<u>Budget</u> <u>2026/2027</u>
\$ 2,674,977.00	\$ 2,811,428.00	\$ 2,973,232.00	\$ 3,070,989.00	\$ 3,174,036.00	\$ 3,341,558.00	\$ 3,565,808.00	\$ 3,791,234.00	\$ 3,972,459.00	\$ 4,145,967.00	\$ 4,195,967.00
\$ 88,629.00	\$ 136,451.00	\$ 161,804.00	\$ 97,757.00	\$ 103,047.00	\$ 167,522.00	\$ 224,250.00	\$ 225,426.00	\$ 181,225.00	\$ 173,508.00	\$ 50,000.00

10-year average increase: \$ 155,961.90

The District is currently expected to be in a “positive budget” status. We do not actually certify a budget “status” until the interim reporting periods. Included below is a Fiscal Report issued by School Services of California, which outlines the meaning of “Positive”, “Qualified” and “Negative” school district budget status:

When a school district files an interim budget report with the county office of education (COE), that report indicates one of three levels of certification:

"Positive," meaning that the district is able to meet its financial obligations for the remainder of the fiscal year and subsequent two fiscal years

"Qualified," meaning that the district may not be able to meet its financial obligations for the current year or two subsequent fiscal years

"Negative," meaning that the district will not be able to meet its financial obligations for the remainder of the current year or the subsequent year

The COE then has the responsibility of reviewing the report and either confirming or changing the certification. It is also possible for a school district that does not maintain its required reserve levels to run out of cash for operations. What follows is a description of what happens to the district if any of these conditions occur. Note that the interventions get more severe with each condition below.

Other Funds

Fund 8 (Associated Student Body)

The beginning cash balance and corresponding fund balance is projected at **\$14,126**, to be revised after year end closing, when the June 2026 bank statement is received. The Associated Student Body banking activity has historically taken place outside of the unaudited actuals reporting. The ASB account is considered a Fiduciary fund as it benefits our students who both perform fund raising efforts and also provide formal input as to how the funds will be used. None of the funds on deposit are generated through traditional instructional funding methods, only student involved fund raising activity.

Federal Governmental Accounting Standard Board, GASB 84, requires school districts to incorporate the activity into the unaudited actuals financial statements that are presented to the Board in order to reflect all school district accounts in existence. The actual activity will continue taking place within the ASB bank account at El Dorado Savings bank. Manual entries will be made each year to report total revenue collected and total expenses by type. The ending cash balance will tie back to the Eldorado Savings Bank June bank statement ending balance each year.

Fund 13 (Cafeteria)

The estimated beginning cafeteria fund balance is \$2,328 (Page 34, Note #10). The estimated revenue for the year is \$206,228, with \$218,321 in estimated expense budgets. There is a \$18,897 budgeted general fund “transfer in” at this time. The ending fund balance is estimated to be \$9,132.

Fund 14 (Deferred Maintenance)

The deferred maintenance fund estimated beginning balance is \$127,624. New revenue interest income budget is \$4,238, with a general fund transfer in of \$60,000 (Page 17 and 40, Note #11). The funding became flexible through the passage of the budget act SBX3 4, Section 15. There are currently no expenses budgeted. This results in an estimated ending balance of \$191,862 (Page 40, Note #12).

Fund 15 (Pupil Transportation Equipment Fund)

The estimated beginning balance is \$184,297. A \$180,000 transfer out to the General Fund is budgeted to help offset the purchase of a replacement school bus in 2026-27. The estimated ending balance is \$9,798 (Page 45, Note #13). This fund holds the savings for school bus replacement funds.

Fund 17 (Special Reserve)

The estimated beginning balance is \$306,162. The estimated ending balance is \$315,346 (Page 50, Note #14). This fund holds the balance of reserve for economic uncertainties that makes up 17% combined with the general fund reserves.

Fund 20 (Special Reserve) – OPEB - Other Post Employment Benefits

Interest income is budgeted at \$20,260. The estimated ending fund balance is \$696,719 (Page 54, Note #15).

Fund 25 (Developer Fees)

The estimated beginning fund balance is \$57,289. The revenue estimate is \$22,234. There are currently no expenses budgeted. The ending balance is estimated to be \$79,524 (Page 58, Note #16).

Fund 40 (Capital Projects Fund)

The estimated beginning fund balance is \$31,614. This fund was set up to collect the proceeds of unused school site sales. The last payment to the district is scheduled to occur in May 2027. These funds can only be used toward modernization, construction and reconstruction of school facilities in accordance with the Education Code. The ending fund balance is estimated to be \$53,335 (Page 64, Note #17).

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: District Office, 22974 Twain Harte Drive, Twain Harte, CA
95383

Date: 06/12/2026

Adoption Date: 06/18/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Gabe Wingo

Title: Superintendent/Principal

Public Hearing:

Place: Board Room #12, 22974 Twain Harte
Drive, Twain Harte, CA 95383

Date: 06/17/2026

Time: 4:00 PM

Contact person for additional information on the budget reports:

Name: Casey McCabe

Telephone: 209-586-3772

Title: Chief Business Official

E-mail: cmccabe@twainharteschool.com

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	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

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?	n/a	
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:		06/18/2026
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:

Tuolumne County JPA

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

Signature (Original signature required)

Signature of Clerk/Secretary of the Governing Board	06/18/2026
Gabe Wingo	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Superintendent/Principal
	Title

For additional information on this certification, please contact:

Casey McCabe	Chief Business Official
Name	Title
cmccabe@twainharteschool.com	209-586-3772
Email	Telephone

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)	230.02	230.02	239.03	212.44	212.44	233.33
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)	230.02	230.02	239.03	212.44	212.44	233.33
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.81	.81	.81	.82	.82	.82
c. Special Education-NPS/LCI	.22	.22	.22	.94	.94	.94
d. Special Education Extended Year	.01	.01	.01			
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)	1.04	1.04	1.04	1.76	1.76	1.76
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	231.06	231.06	240.07	214.20	214.20	235.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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	4,710,596.00	0.00	4,710,596.00	4,759,950.00	0.00	4,759,950.00	1.0%
2) Federal Revenue		8100-8299	12,533.52	121,018.00	133,551.52	19,016.89	124,827.00	143,843.89	7.7%
3) Other State Revenue		8300-8599	53,191.74	672,649.90	725,841.64	49,696.29	571,423.54	621,119.83	-14.4%
4) Other Local Revenue		8600-8799	193,520.95	253,812.01	447,332.96	191,697.89	300,589.88	492,287.77	10.0%
5) TOTAL, REVENUES			4,969,842.21	1,047,479.91	6,017,322.12	5,020,361.07	996,840.42	6,017,201.49	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,612,060.47	622,858.58	2,234,919.05	1,771,206.06	593,103.41	2,364,309.47	5.8%
2) Classified Salaries		2000-2999	871,716.47	103,298.04	975,014.51	761,235.54	114,573.41	875,808.95	-10.2%
3) Employee Benefits		3000-3999	985,850.11	410,219.86	1,396,069.97	1,012,640.11	404,166.78	1,416,806.89	1.5%
4) Books and Supplies		4000-4999	145,887.55	96,105.98	241,993.53	133,300.00	74,538.21	207,838.21	-14.1%
5) Services and Other Operating Expenditures		5000-5999	517,085.77	441,152.52	958,238.29	431,222.15	732,693.26	1,163,915.41	21.5%
6) Capital Outlay		6000-6999	0.00	10,632.78	10,632.78	313,262.76	0.00	313,262.76	2,846.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,500.00	233,119.00	245,619.00	12,500.00	175,872.00	188,372.00	-23.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,039.03)	16,039.03	0.00	(16,060.63)	16,060.63	0.00	0.0%
9) TOTAL, EXPENDITURES			4,129,061.34	1,933,425.79	6,062,487.13	4,419,305.99	2,111,007.70	6,530,313.69	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			840,780.87	(885,945.88)	(45,165.01)	601,055.08	(1,114,167.28)	(513,112.20)	1,036.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
b) Transfers Out		7600-7629	18,897.00	0.00	18,897.00	18,897.00	0.00	18,897.00	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	(887,265.21)	887,265.21	0.00	(1,101,705.62)	1,101,705.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(906,162.21)	887,265.21	(18,897.00)	(940,602.62)	1,101,705.62	161,103.00	-952.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(65,381.34)	1,319.33	(64,062.01)	(339,547.54)	(12,461.66)	(352,009.20)	449.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,458,333.36	145,502.61	3,603,835.97	3,393,525.11	146,821.94	3,540,347.05	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

14

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)	
c) As of July 1 - Audited (F1a + F1b)			3,458,333.36	145,502.61	3,603,835.97	3,393,525.11	146,821.94	3,540,347.05	-1.8%
d) Other Restatements		9795	573.09	0.00	573.09	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,458,906.45	145,502.61	3,604,409.06	3,393,525.11	146,821.94	3,540,347.05	-1.8%
2) Ending Balance, June 30 (E + F1e)			3,393,525.11	146,821.94	3,540,347.05	3,053,977.57	134,360.28	3,188,337.85	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	146,821.98	146,821.98	0.00	134,360.33	134,360.33	-8.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,664,851.37	0.00	2,664,851.37	2,254,958.17	0.00	2,254,958.17	-15.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	727,673.74	0.00	727,673.74	798,019.40	0.00	798,019.40	9.7%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(.05)	(.05)	25.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,353,865.50	(406,809.90)	3,947,055.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	57,039.82	0.00	57,039.82				
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				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,412,005.32	(406,809.90)	4,005,195.42				
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	109,219.75	(2,068.97)	107,150.78				
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			109,219.75	(2,068.97)	107,150.78				
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)			4,302,785.57	(404,740.93)	3,898,044.64				
LCFF SOURCES									
Principal Apportionment		8011	623,250.00	0.00	623,250.00	623,250.00	0.00	623,250.00	0.0%
State Aid - Current Year		8012	47,806.00	0.00	47,806.00	45,666.00	0.00	46,666.00	-2.4%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	29,752.00	0.00	29,752.00	29,752.00	0.00	29,752.00	0.0%
Tax Relief Subventions		8022	5,294.00	0.00	5,294.00	5,294.00	0.00	5,294.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8041	3,990,513.00	0.00	3,990,513.00	4,039,401.00	0.00	4,039,401.00	1.2%
Other Subventions/In-Lieu Taxes		8042	117,552.00	0.00	117,552.00	120,047.00	0.00	120,047.00	2.1%
County & District Taxes		8043	809.00	0.00	809.00	1,203.00	0.00	1,203.00	48.7%
Secured Roll Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			4,814,976.00	0.00	4,814,976.00	4,865,613.00	0.00	4,865,613.00	1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(60,000.00)		(60,000.00)	(60,000.00)		(60,000.00)	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	(44,380.00)	0.00	(44,380.00)	(45,663.00)	0.00	(45,663.00)	2.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,710,596.00	0.00	4,710,596.00	4,759,950.00	0.00	4,759,950.00	1.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,026.00	3,026.00	0.00	3,026.00	3,026.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,533.52	0.00	12,533.52	19,016.89	0.00	19,016.89	51.7%
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		94,934.00	94,934.00		98,477.00	98,477.00	3.7%
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		13,056.00	13,056.00		13,324.00	13,324.00	2.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,533.52	121,018.00	133,551.52	19,016.89	124,827.00	143,843.89	7.7%
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		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,311.24	0.00	9,311.24	9,332.69	0.00	9,332.69	0.2%
Lottery - Unrestricted and Instructional Materials		8560	43,880.50	18,937.90	62,818.40	40,363.60	17,420.08	57,783.68	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		292,742.00	292,742.00		273,036.46	273,036.46	-6.7%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		46,940.00	46,940.00		46,940.00	46,940.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	314,030.00	314,030.00	0.00	234,027.00	234,027.00	-25.5%
TOTAL, OTHER STATE REVENUE			53,191.74	672,649.90	725,841.64	49,696.29	571,423.54	621,119.83	-14.4%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	61,167.81	115,273.61	176,441.42	62,638.75	162,051.48	224,690.23	27.3%
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	32,353.14	138,310.00	170,663.14	29,059.14	138,310.00	167,369.14	-1.9%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	228.40	228.40	228.40	228.40	228.40	228.40	0.0%
From County Offices	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAS									
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			193,520.95	253,812.01	447,332.96	191,697.89	300,589.88	492,287.77	10.0%
TOTAL, REVENUES			4,969,842.21	1,047,479.91	6,017,322.12	5,020,361.07	996,840.42	6,017,201.49	0.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,338,794.37	462,997.97	1,801,792.34	1,380,737.06	480,093.95	1,860,831.01	3.3%
Certificated Pupil Support Salaries		1200	69,245.10	159,860.61	229,105.71	124,089.00	113,009.46	237,098.46	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	204,021.00	0.00	204,021.00	266,380.00	0.00	266,380.00	30.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,612,060.47	622,858.58	2,234,919.05	1,771,206.06	593,103.41	2,364,309.47	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	313,725.02	6,934.07	320,659.09	246,600.95	5,423.84	252,024.79	-21.4%
Classified Support Salaries		2200	198,235.70	72,365.02	270,600.72	158,020.80	73,855.02	231,875.82	-14.3%
Classified Supervisors' and Administrators' Salaries		2300	178,294.05	23,998.95	202,293.00	184,091.45	24,654.55	208,746.00	3.2%
Clerical, Technical and Office Salaries		2400	159,261.70	0.00	159,261.70	156,242.34	0.00	156,242.34	-1.9%
Other Classified Salaries		2900	22,200.00	0.00	22,200.00	16,280.00	10,640.00	26,920.00	21.3%
TOTAL, CLASSIFIED SALARIES			871,716.47	103,298.04	975,014.51	761,235.54	114,573.41	875,808.95	-10.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	281,309.16	262,517.92	543,827.08	304,800.26	276,098.86	580,899.12	6.8%
PERS		3201-3202	229,023.71	41,415.88	270,439.59	228,002.26	30,247.38	258,249.64	-4.5%
OASDI/Medicare/Alternative		3301-3302	97,069.10	20,768.41	117,837.51	94,425.48	18,179.36	112,604.84	-4.4%
Health and Welfare Benefits		3401-3402	308,717.07	71,777.50	380,494.57	324,575.47	67,269.75	391,845.22	3.0%
Unemployment Insurance		3501-3502	1,238.29	379.15	1,617.44	1,262.62	371.72	1,634.34	1.0%
Workers' Compensation		3601-3602	43,637.27	13,361.00	56,998.27	40,845.34	11,999.71	52,845.05	-7.3%

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)	
OPEB, Allocated		3701-3702	24,855.51	0.00	24,855.51	18,728.68	0.00	18,728.68	-24.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			985,850.11	410,219.86	1,396,069.97	1,012,640.11	404,166.78	1,416,806.89	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	11,503.97	11,503.97	0.00	12,639.41	12,639.41	9.9%
Books and Other Reference Materials		4200	1,700.00	6,252.88	7,952.88	1,700.00	3,384.50	5,084.50	-36.1%
Materials and Supplies		4300	106,090.55	34,216.36	140,306.91	111,650.00	29,714.30	141,364.30	0.8%
Noncapitalized Equipment		4400	30,097.00	34,832.77	64,929.77	11,950.00	24,000.00	35,950.00	-44.6%
Food		4700	8,000.00	9,300.00	17,300.00	8,000.00	4,800.00	12,800.00	-26.0%
TOTAL, BOOKS AND SUPPLIES			145,887.55	96,105.98	241,993.53	133,300.00	74,538.21	207,838.21	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	200.00	176,047.00	176,247.00	0.00	103,384.00	103,384.00	-41.3%
Travel and Conferences		5200	7,100.00	8,866.00	15,966.00	8,214.80	8,856.00	17,070.80	6.9%
Dues and Memberships		5300	34,369.13	14,908.26	49,277.39	22,743.59	0.00	22,743.59	-53.8%
Insurance		5400 - 5499	125,826.44	0.00	125,826.44	69,878.00	0.00	69,878.00	-44.5%
Operations and Housekeeping Services		5500	110,000.00	0.00	110,000.00	110,000.00	0.00	110,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,867.00	26,000.00	92,867.00	66,867.00	26,000.00	92,867.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	142,486.06	215,331.26	357,817.32	125,281.62	594,453.26	719,734.88	101.1%
Communications		5900	30,237.14	0.00	30,237.14	28,237.14	0.00	28,237.14	-6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,085.77	441,152.52	958,238.29	431,222.15	732,693.26	1,163,915.41	21.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,632.78	10,632.78	313,262.76	0.00	313,262.76	2,846.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL CAPITAL OUTLAY			0.00	10,632.78	10,632.78	313,262.76	0.00	313,262.76	2,846.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	12,500.00	233,119.00	245,619.00	12,500.00	175,872.00	188,372.00	-23.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,500.00	233,119.00	245,619.00	12,500.00	175,872.00	188,372.00	-23.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,039.03)	16,039.03	0.00	(16,060.63)	16,060.63	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,039.03)	16,039.03	0.00	(16,060.63)	16,060.63	0.00	0.0%
TOTAL, EXPENDITURES			4,129,061.34	1,933,425.79	6,062,487.13	4,419,305.99	2,111,007.70	6,530,313.69	7.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

22

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)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
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	18,897.00	0.00	18,897.00	18,897.00	0.00	18,897.00	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			18,897.00	0.00	18,897.00	18,897.00	0.00	18,897.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Appointments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appointments									
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	(887,265.21)	887,265.21	0.00	(1,101,705.62)	1,101,705.62	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(887,265.21)	887,265.21	0.00	(1,101,705.62)	1,101,705.62	0.00	0.0%

Description	Resource Codes		2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
	Object Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(906,162.21)	887,265.21	(18,897.00)	(940,602.62)	1,101,705.62	161,103.00	-952.5%

Description	Function 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	4,710,596.00	0.00	4,710,596.00	4,759,950.00	0.00	4,759,950.00	1.0%
2) Federal Revenue		8100-8299	12,533.52	121,018.00	133,551.52	19,016.89	124,827.00	143,843.89	7.7%
3) Other State Revenue		8300-8599	53,191.74	672,649.90	725,841.64	49,696.29	571,423.54	621,119.83	-14.4%
4) Other Local Revenue		8600-8799	193,520.95	253,812.01	447,332.96	191,697.89	300,589.88	492,287.77	10.0%
5) TOTAL REVENUES			4,969,842.21	1,047,479.91	6,017,322.12	5,020,361.07	996,840.42	6,017,201.49	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,353,482.86	1,106,468.51	3,459,951.37	2,301,122.45	1,409,442.36	3,710,564.81	7.2%
2) Instruction - Related Services	2000-2999		558,841.28	13,328.52	572,169.80	627,791.05	13,987.62	641,778.67	12.2%
3) Pupil Services	3000-3999		443,748.08	327,295.96	771,044.04	808,726.78	256,378.73	1,065,105.51	38.1%
4) Ancillary Services	4000-4999		48,932.78	1,387.38	50,320.16	49,535.84	1,455.99	50,991.83	1.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		460,716.26	25,622.83	486,339.09	396,599.00	25,994.72	422,593.72	-13.1%
8) Plant Services	8000-8999		250,840.08	226,203.59	477,043.67	223,030.87	227,876.28	450,907.15	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	12,500.00	233,119.00	245,619.00	12,500.00	175,872.00	188,372.00	-23.3%
10) TOTAL EXPENDITURES			4,129,061.34	1,933,425.79	6,062,487.13	4,419,305.99	2,111,007.70	6,530,313.69	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			840,780.87	(885,945.88)	(45,165.01)	601,055.08	(1,114,167.28)	(513,112.20)	1,036.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
b) Transfers Out		7600-7629	18,897.00	0.00	18,897.00	18,897.00	0.00	18,897.00	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	(887,265.21)	887,265.21	0.00	(1,101,705.62)	1,101,705.62	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(906,162.21)	887,265.21	(18,897.00)	(940,602.62)	1,101,705.62	161,103.00	-952.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(65,381.34)	1,319.33	(64,062.01)	(339,547.54)	(12,461.66)	(352,009.20)	449.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,458,333.36	145,502.61	3,603,835.97	3,393,525.11	146,821.94	3,540,347.05	-1.8%

25

Description	Function 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)	
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)			3,458,333.36	145,502.61	3,603,835.97	3,393,525.11	146,821.94	3,540,347.05	-1.8%
d) Other Restatements		9795	573.09	0.00	573.09	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,458,906.45	145,502.61	3,604,409.06	3,393,525.11	146,821.94	3,540,347.05	-1.8%
2) Ending Balance, June 30 (E + F1e)			3,393,525.11	146,821.94	3,540,347.05	3,053,977.57	134,360.28	3,188,337.85	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	146,821.98	146,821.98	0.00	134,360.33	134,360.33	-8.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,664,851.37	0.00	2,664,851.37	2,254,958.17	0.00	2,254,958.17	-15.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	727,673.74	0.00	727,673.74	798,019.40	0.00	798,019.40	9.7%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(.05)	(.05)	25.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	100,346.98	123,412.47
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	.01	.01
6300	Lottery: Instructional Materials	32,225.98	10,947.85
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 2B)	.01	0.00
7435	Learning Recovery Emergency Block Grant	14,249.00	0.00
Total, Restricted Balance		146,821.98	134,360.33

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	8,915.04	8,915.04	0.0%
5) TOTAL, REVENUES			8,915.04	8,915.04	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,848.94	8,848.94	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,848.94	8,848.94	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66.10	66.10	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66.10	66.10	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,059.84	14,125.94	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,059.84	14,125.94	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,059.84	14,125.94	0.5%
2) Ending Balance, June 30 (E + F1e)			14,125.94	14,192.04	0.5%
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	14,125.94	14,192.04	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	4.08	4.08	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	8,910.96	8,910.96	0.0%
TOTAL, REVENUES			8,915.04	8,915.04	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

29

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	8,848.94	8,848.94	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,848.94	8,848.94	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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			8,848.94	8,848.94	0.0%
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	8,915.04	8,915.04	0.0%
5) TOTAL, REVENUES			8,915.04	8,915.04	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		8,848.94	8,848.94	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,848.94	8,848.94	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66.10	66.10	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66.10	66.10	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,059.84	14,125.94	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,059.84	14,125.94	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,059.84	14,125.94	0.5%
2) Ending Balance, June 30 (E + F1e)			14,125.94	14,192.04	0.5%
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	14,125.94	14,192.04	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	14,125.94	14,192.04
Total, Restricted Balance		14,125.94	14,192.04

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	125,597.61	125,597.61	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	716.00	630.00	-12.0%
5) TOTAL, REVENUES			206,313.61	206,227.61	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,848.94	100,845.92	-9.0%
3) Employee Benefits		3000-3999	60,673.40	59,168.97	-2.5%
4) Books and Supplies		4000-4999	59,944.64	57,305.61	-4.4%
5) Services and Other Operating Expenditures		5000-5999	1,753.00	1,000.00	-43.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			233,219.98	218,320.50	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,906.37)	(12,092.89)	-55.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,897.00	18,897.00	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			18,897.00	18,897.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,009.37)	6,804.11	-185.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,335.53	2,328.26	-77.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,335.53	2,328.26	-77.5%
d) Other Restatements		9795	2.10	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,337.63	2,328.26	-77.5%
2) Ending Balance, June 30 (E + F1e)			2,328.26	9,132.37	292.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,127.29	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,200.97	9,132.37	660.4%
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	20,844.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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	9,654.66		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,599.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,824.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	57,039.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,864.43		
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)			(28,264.95)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	118,800.00	118,800.00	0.0%
Donated Food Commodities		8221	6,797.61	6,797.61	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			125,597.61	125,597.61	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	80,000.00	80,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	116.00	30.00	-74.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			716.00	630.00	-12.0%
TOTAL, REVENUES			206,313.61	206,227.61	0.0%
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	57,821.58	47,825.12	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	53,027.36	53,020.80	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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			110,848.94	100,845.92	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,769.50	26,359.32	-1.5%
OASDI/Medicare/Alternative		3301-3302	8,403.44	7,638.22	-9.1%
Health and Welfare Benefits		3401-3402	23,510.00	23,510.00	0.0%
Unemployment Insurance		3501-3502	54.92	49.92	-9.1%
Workers' Compensation		3601-3602	1,935.54	1,611.51	-16.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,673.40	59,168.97	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,400.00	7,000.00	-5.4%
Noncapitalized Equipment		4400	39.44	0.00	-100.0%
Food		4700	52,505.20	50,305.61	-4.2%
TOTAL, BOOKS AND SUPPLIES			59,944.64	57,305.61	-4.4%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,000.00	-16.7%
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	553.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,753.00	1,000.00	-43.0%
CAPITAL OUTLAY					
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)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			233,219.98	218,320.50	-6.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	18,897.00	18,897.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,897.00	18,897.00	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)			18,897.00	18,897.00	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	125,597.61	125,597.61	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	716.00	630.00	-12.0%
5) TOTAL, REVENUES			206,313.61	206,227.61	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		233,219.98	218,320.50	-6.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			233,219.98	218,320.50	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,906.37)	(12,092.89)	-55.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,897.00	18,897.00	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			18,897.00	18,897.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,009.37)	6,804.11	-185.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,335.53	2,328.26	-77.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,335.53	2,328.26	-77.5%
d) Other Restatements		9795	2.10	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,337.63	2,328.26	-77.5%
2) Ending Balance, June 30 (E + F1e)			2,328.26	9,132.37	292.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,127.29	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,200.97	9,132.37	660.4%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,200.97	9,132.37
Total, Restricted Balance		1,200.97	9,132.37

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	60,000.00	60,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,344.28	4,237.95	80.8%
5) TOTAL, REVENUES			62,344.28	64,237.95	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,998.35	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			15,998.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,345.93	64,237.95	38.6%
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)			46,345.93	64,237.95	38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,265.14	127,624.29	57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,265.14	127,624.29	57.0%
d) Other Restatements		9795	13.22	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,278.36	127,624.29	57.0%
2) Ending Balance, June 30 (E + F1e)			127,624.29	191,862.24	50.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	127,624.29	191,862.24	50.3%
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	127,045.39		
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			127,045.39		
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)			127,045.39		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	60,000.00	60,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			60,000.00	60,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,344.28	4,237.95	80.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,344.28	4,237.95	80.8%
TOTAL, REVENUES			62,344.28	64,237.95	3.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,998.35	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,998.35	0.00	-100.0%
CAPITAL OUTLAY					
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)					
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			15,998.35	0.00	-100.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	60,000.00	60,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,344.28	4,237.95	80.8%
5) TOTAL, REVENUES			62,344.28	64,237.95	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,998.35	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,998.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,345.93	64,237.95	38.6%
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)			46,345.93	64,237.95	38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,265.14	127,624.29	57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,265.14	127,624.29	57.0%
d) Other Restatements		9795	13.22	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,278.36	127,624.29	57.0%
2) Ending Balance, June 30 (E + F1e)			127,624.29	191,862.24	50.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	127,624.29	191,862.24	50.3%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	5,500.98	71.9%
5) TOTAL, REVENUES			3,200.00	5,500.98	71.9%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,200.00	5,500.98	71.9%
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	180,000.00	New
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	(180,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,200.00	(174,499.02)	-5.553.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,067.45	184,296.90	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,067.45	184,296.90	1.8%
d) Other Restatements		9795	29.45	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,096.90	184,296.90	1.8%
2) Ending Balance, June 30 (E + F1e)			184,296.90	9,797.88	-94.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	184,296.90	9,797.88	-94.7%
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	185,765.03		
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			185,765.03		
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)			185,765.03		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,200.00	5,500.98	71.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	5,500.98	71.9%
TOTAL, REVENUES			3,200.00	5,500.98	71.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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 (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	180,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	180,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(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	(180,000.00)	New

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	3,200.00	5,500.98	71.9%
5) TOTAL, REVENUES			3,200.00	5,500.98	71.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,200.00	5,500.98	71.9%
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	180,000.00	New
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	(180,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,200.00	(174,499.02)	-5,553.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,067.45	184,296.90	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,067.45	184,296.90	1.8%
d) Other Restatements		9795	29.45	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,096.90	184,296.90	1.8%
2) Ending Balance, June 30 (E + F1e)			184,296.90	9,797.88	-94.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	184,296.90	9,797.88	-94.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

49

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	10,264.46	9,184.85	-10.5%
5) TOTAL, REVENUES			10,264.46	9,184.85	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,264.46	9,184.85	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,264.46	9,184.85	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,848.99	306,161.56	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,848.99	306,161.56	3.5%
d) Other Restatements		9795	48.11	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,897.10	306,161.56	3.5%
2) Ending Balance, June 30 (E + F1e)			306,161.56	315,346.41	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	306,161.56	315,346.41	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	303,524.42		
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			303,524.42		
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)			303,524.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,264.46	9,184.85	-10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,264.46	9,184.85	-10.5%
TOTAL, REVENUES			10,264.46	9,184.85	-10.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	10,264.46	9,184.85	-10.5%
5) TOTAL, REVENUES			10,264.46	9,184.85	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,264.46	9,184.85	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,264.46	9,184.85	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,848.99	306,161.56	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,848.99	306,161.56	3.5%
d) Other Restatements		9795	48.11	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,897.10	306,161.56	3.5%
2) Ending Balance, June 30 (E + F1e)			306,161.56	315,346.41	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	306,161.56	315,346.41	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,837.33	20,259.97	-11.3%
5) TOTAL, REVENUES			22,837.33	20,259.97	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,837.33	20,259.97	-11.3%
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)			22,837.33	20,259.97	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	653,515.70	676,459.31	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			653,515.70	676,459.31	3.5%
d) Other Restatements		9795	106.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			653,621.98	676,459.31	3.5%
2) Ending Balance, June 30 (E + F1e)			676,459.31	696,719.28	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	676,459.31	696,719.28	3.0%
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	670,470.37		
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			670,470.37		
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)			670,470.37		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	22,837.33	20,259.97	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,837.33	20,259.97	-11.3%
TOTAL, REVENUES			22,837.33	20,259.97	-11.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,837.33	20,259.97	-11.3%
5) TOTAL, REVENUES			22,837.33	20,259.97	-11.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,837.33	20,259.97	-11.3%
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)			22,837.33	20,259.97	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	653,515.70	676,459.31	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			653,515.70	676,459.31	3.5%
d) Other Restatements		9795	106.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			653,621.98	676,459.31	3.5%
2) Ending Balance, June 30 (E + F1e)			676,459.31	696,719.28	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	676,459.31	696,719.28	3.0%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,800.00	22,234.34	-37.9%
5) TOTAL, REVENUES			35,800.00	22,234.34	-37.9%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,476.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,695.00	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			7,171.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,629.00	22,234.34	-22.3%
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)			28,629.00	22,234.34	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,656.09	57,289.39	99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,656.09	57,289.39	99.9%
d) Other Restatements		9795	4.30	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,660.39	57,289.39	99.9%
2) Ending Balance, June 30 (E + F1e)			57,289.39	79,523.73	38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,289.39	79,523.73	38.8%
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	54,277.11		
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			54,277.11		
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)			54,277.11		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	800.00	2,234.34
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	35,000.00	20,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			35,800.00	22,234.34	-37.9%
TOTAL, REVENUES			35,800.00	22,234.34	-37.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
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					
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	4,476.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,476.00	0.00	-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	2,695.00	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			2,695.00	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			7,171.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,800.00	22,234.34	-37.9%
5) TOTAL, REVENUES			35,800.00	22,234.34	-37.9%
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		4,476.00	0.00	-100.0%
8) Plant Services	8000-8999		2,695.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,171.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			28,629.00	22,234.34	-22.3%
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)			28,629.00	22,234.34	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,656.09	57,289.39	99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,656.09	57,289.39	99.9%
d) Other Restatements		9795	4.30	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,660.39	57,289.39	99.9%
2) Ending Balance, June 30 (E + F1e)			57,289.39	79,523.73	38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,289.39	79,523.73	38.8%
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	57,289.39	79,523.73
Total, Restricted Balance		57,289.39	79,523.73

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	1,024.00	2,367.82	131.2%
5) TOTAL, REVENUES			1,024.00	2,367.82	131.2%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,024.00	2,367.82	131.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,036.24	19,353.26	-8.0%
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			21,036.24	19,353.26	-8.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,060.24	21,721.08	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,102.85	31,613.85	36.8%
b) Audit Adjustments		9793	(13,551.56)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,551.29	31,613.85	231.0%
d) Other Restatements		9795	2.32	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,553.61	31,613.85	230.9%
2) Ending Balance, June 30 (E + F1e)			31,613.85	53,334.93	68.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,613.85	53,334.93	68.7%
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	30,016.11		
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		

#17

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,114.23		
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			72,130.34		
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	42,114.23		
2) TOTAL, DEFERRED INFLOWS			42,114.23		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			30,016.11		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,024.00	2,367.82	131.2%
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			1,024.00	2,367.82	131.2%
TOTAL, REVENUES			1,024.00	2,367.82	131.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	21,036.24	19,353.26	-8.0%
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			21,036.24	19,353.26	-8.0%
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)			21,036.24	19,353.26	-8.0%

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	1,024.00	2,367.82	131.2%
5) TOTAL, REVENUES			1,024.00	2,367.82	131.2%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,024.00	2,367.82	131.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,036.24	19,353.26	-8.0%
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			21,036.24	19,353.26	-8.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,060.24	21,721.08	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,102.85	31,613.85	36.8%
b) Audit Adjustments		9793	(13,551.56)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,551.29	31,613.85	231.0%
d) Other Restatements		9795	2.32	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,553.61	31,613.85	230.9%
2) Ending Balance, June 30 (E + F1e)			31,613.85	53,334.93	68.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,613.85	53,334.93	68.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

69

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		3,557,934.60	3,256,435.38	2,775,806.05	2,571,843.57	2,153,426.35	2,138,027.57	3,723,652.53	3,303,551.61
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		31,162.50	31,162.50	67,759.00	56,092.50	56,092.50	67,759.00	56,092.50	56,092.50
Property Taxes	8020-8079		0.00	0.00	93,909.91	0.00	419,569.70	1,888,063.65	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(9,132.60)	(4,566.30)	(4,566.30)	(4,566.30)	(4,566.30)
Federal Revenue	8100-8299		0.00	0.00	0.00	30,450.25	0.00	0.00	30,450.25	0.00
Other State Revenue	8300-8599		18,205.57	18,205.57	47,215.95	32,770.03	42,102.72	47,215.95	32,770.03	32,770.03
Other Local Revenue	8600-8799		0.00	0.00	117,150.06	1,400.00	1,400.00	117,150.06	1,400.00	1,400.00
Interfund Transfers In	8900-8929		180,000.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			229,368.07	49,368.07	326,034.92	111,580.18	514,598.62	2,115,622.36	116,146.48	85,696.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		12,003.33	213,846.01	213,846.01	213,846.01	213,846.01	213,846.01	213,846.01	213,846.01
Classified Salaries	2000-2999		39,466.73	76,031.11	76,031.11	76,031.11	76,031.11	76,031.11	76,031.11	76,031.11
Employee Benefits	3000-3999		22,858.08	126,722.62	126,722.62	126,722.62	126,722.62	126,722.62	126,722.62	126,722.62
Books and Supplies	4000-4999		22,858.08	16,816.38	16,816.38	16,816.38	16,816.38	16,816.38	16,816.38	16,816.38
Services	5000-5999		101,521.31	96,581.28	96,581.28	96,581.28	96,581.28	96,581.28	96,581.28	96,581.28
Capital Outlay	6000-6999		313,262.76							
Other Outgo	7000-7499								6,250.00	
Interfund Transfers Out	7600-7629		18,897.00							

70

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		530,867.29	529,997.40	529,997.40	529,997.40	529,997.40	529,997.40	536,247.40	529,997.40
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(301,499.22)	(480,629.33)	(203,962.48)	(418,417.22)	(15,398.78)	1,585,624.96	(420,100.92)	(444,301.17)
F. ENDING CASH (A + E)			3,256,435.38	2,775,806.05	2,571,843.57	2,153,426.35	2,138,027.57	3,723,652.53	3,303,551.61	2,859,250.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH									
	JUNE	2,859,250.44	2,584,762.00	3,737,325.69	3,301,415.91				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	67,759.00	56,092.50	56,092.50	0.00	67,759.00		669,916.00	669,916.00
Property Taxes	8020-8079	0.00	1,594,364.86	8,391.39	191,397.49			4,195,697.00	4,195,697.00
Miscellaneous Funds	8080-8099	(4,566.30)	(4,566.30)	(4,566.30)	(64,566.30)			(105,663.00)	(105,663.00)
Federal Revenue	8100-8299	27,950.25	2,500.00	0.00	52,493.14			143,843.89	143,843.89
Other State Revenue	8300-8599	47,215.95	32,770.03	32,770.03	49,671.95	187,436.00	.02	621,119.83	621,119.83
Other Local Revenue	8600-8799	117,150.06	1,400.00	1,400.00	117,378.46	15,059.14	(.01)	492,287.77	492,287.77
Interfund Transfers In	8900-8929							180,000.00	180,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		255,508.96	1,682,561.09	94,087.62	346,374.74	270,254.14	.01	6,197,201.49	6,197,201.49
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	213,846.01	213,846.01	213,846.01	213,846.01	0.00	.03	2,364,309.47	2,364,309.47
Classified Salaries	2000-2999	76,031.11	76,031.11	76,031.11	76,031.11		.01	875,808.95	875,808.95
Employee Benefits	3000-3999	126,722.62	126,722.62	126,722.62	126,722.62		(.01)	1,416,806.89	1,416,806.89
Books and Supplies	4000-4999	16,816.38	16,816.38	16,816.38	16,816.38		(.05)	207,838.21	207,838.21
Services	5000-5999	96,581.28	96,581.28	96,581.28	96,581.28		.02	1,163,915.41	1,163,915.41
Capital Outlay	6000-6999							313,262.76	313,262.76
Other Outgo	7000-7499				182,122.00			188,372.00	188,372.00
Interfund Transfers Out	7600-7629							18,897.00	18,897.00
All Other Financing Uses	7630-7699							0.00	0.00

72

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		529,997.40	529,997.40	529,997.40	712,119.40	0.00	0.00	6,549,210.69	6,549,210.69
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(274,488.44)	1,152,563.69	(435,909.78)	(365,744.66)	270,254.14	.01	(352,009.20)	(352,009.20)
F. ENDING CASH (A + E)		2,584,762.00	3,737,325.69	3,301,415.91	2,935,671.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,205,925.40	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25
B. RECEIPTS														
LCFF Sources	8010- 8019													
Principal Apportionment	8020- 8079													
Property Taxes	8080- 8099													
Miscellaneous Funds	8100- 8299													
Federal Revenue	8300- 8599													
Other State Revenue	8600- 8799													
Other Local Revenue	8900- 8929													
Interfund Transfers In	8930- 8979													
All Other Financing Sources														
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS														
Certificated Salaries	1000- 1999													
Classified Salaries	2000- 2999													
Employee Benefits	3000- 3999													
Books and Supplies	4000- 4999													
Services	5000- 5999													
Capital Outlay	6000- 6999													
Other Outgo	7000- 7499													
Interfund Transfers Out	7600- 7629													

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

75

Description	Object	ESTIMATES THROUGH THE MONTH OF:				TOTAL	BUDGET
		March	April	May	June		
ESTIMATES THROUGH THE MONTH OF:							
A. BEGINNING CASH	JUNE	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25		
B. RECEIPTS							
LCFF Sources							
Principal Apportionment	8010- 8019					0.00	
Property Taxes	8020- 8079					0.00	
Miscellaneous Funds	8080- 8099					0.00	
Federal Revenue	8100- 8299					0.00	
Other State Revenue	8300- 8599					0.00	
Other Local Revenue	8600- 8799					0.00	
Interfund Transfers In	8900- 8929					0.00	
All Other Financing Sources	8930- 8979	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS							
C. DISBURSEMENTS							
Certificated Salaries	1000- 1999					0.00	
Classified Salaries	2000- 2999					0.00	
Employee Benefits	3000- 3999					0.00	
Books and Supplies	4000- 4999					0.00	
Services	5000- 5999					0.00	
Capital Outlay	6000- 6999					0.00	
Other Outgo	7000- 7499					0.00	
Interfund Transfers Out	7600- 7629					0.00	
All Other Financing Uses	7630- 7699					0.00	

Description	Object	Budget Year (2)					TOTAL	BUDGET
		March	April	May	June	Accruals		
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299						0.00	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Lease Receivable	9380						0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599						0.00	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	2,935,671.25	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							2,935,671.25	

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,759,950.00	-0.03%	4,758,365.00	0.18%	4,767,140.00
2. Federal Revenues	8100-8299	19,016.89	0.00%	19,016.89	0.00%	19,016.89
3. Other State Revenues	8300-8599	49,696.29	-2.73%	48,337.84	-1.21%	47,751.34
4. Other Local Revenues	8600-8799	191,697.89	-0.15%	191,411.91	0.67%	192,694.54
5. Other Financing Sources						
a. Transfers In	8900-8929	180,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,101,705.62)	-11.31%	(977,067.92)	2.13%	(997,852.41)
6. Total (Sum lines A1 thru A5c)		4,098,655.45	-1.43%	4,040,063.72	-0.28%	4,028,750.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,771,206.06		1,664,442.04
b. Step & Column Adjustment				31,820.97		26,855.18
c. Cost-of-Living Adjustment				15,487.85		
d. Other Adjustments				(154,072.84)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,771,206.06	-6.03%	1,664,442.04	1.61%	1,691,297.22
2. Classified Salaries						
a. Base Salaries				761,235.54		791,378.57
b. Step & Column Adjustment				30,143.03		15,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	761,235.54	3.96%	791,378.57	1.98%	807,041.57
3. Employee Benefits	3000-3999	1,012,640.11	-2.01%	992,260.41	-0.54%	986,903.96
4. Books and Supplies	4000-4999	133,300.00	11.25%	148,300.00	0.00%	148,300.00
5. Services and Other Operating Expenditures	5000-5999	431,222.15	-1.55%	424,536.06	1.21%	429,659.58
6. Capital Outlay	6000-6999	313,262.76	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,500.00	0.00%	12,500.00	0.00%	12,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,060.63)	0.01%	(16,061.95)	-0.02%	(16,058.98)
9. Other Financing Uses						
a. Transfers Out	7600-7629	18,897.00	264.59%	68,897.00	0.00%	68,897.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,438,202.99	-7.93%	4,086,252.13	1.03%	4,128,540.35

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)	#9	(339,547.54)		(46,188.41)		(99,789.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,393,525.11		3,053,977.57		3,007,789.16
2. Ending Fund Balance (Sum lines C and D1)		3,053,977.57		3,007,789.16		2,907,999.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,254,958.17		2,322,965.91		2,222,988.27
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	798,019.40		683,823.25		684,010.90
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,053,977.57		3,007,789.16		2,907,999.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	798,019.40		683,823.25		684,010.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	315,346.41		324,806.80		334,551.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,113,365.81		1,008,630.05		1,018,561.90
F. ASSUMPTIONS	<p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>See attached.</p>					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	124,827.00	-0.02%	124,796.00	0.00%	124,796.00
3. Other State Revenues	8300-8599	571,423.54	-1.94%	560,333.94	-5.00%	532,324.76
4. Other Local Revenues	8600-8799	300,589.88	-31.91%	204,661.90	0.59%	205,862.79
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,101,705.62	-11.31%	977,067.92	2.13%	997,852.41
6. Total (Sum lines A1 thru A5c)		2,098,546.04	-11.04%	1,866,859.76	-0.32%	1,860,835.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				593,103.41		588,849.42
b. Step & Column Adjustment				7,784.52		6,478.33
c. Cost-of-Living Adjustment				5,961.49		
d. Other Adjustments				(18,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	593,103.41	-0.72%	588,849.42	1.10%	595,327.75
2. Classified Salaries						
a. Base Salaries				114,573.41		104,527.73
b. Step & Column Adjustment				4,394.32		548.63
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,440.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	114,573.41	-8.77%	104,527.73	0.52%	105,076.36
3. Employee Benefits	3000-3999	404,166.78	-0.57%	401,875.57	0.14%	402,443.61
4. Books and Supplies	4000-4999	74,538.21	-35.31%	48,216.87	-12.04%	42,411.30
5. Services and Other Operating Expenditures	5000-5999	732,693.26	-32.01%	498,177.26	0.00%	498,177.26
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	175,872.00	7.55%	189,157.00	7.59%	203,505.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,060.63	0.01%	16,061.95	-0.02%	16,058.98
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,111,007.70	-12.51%	1,846,865.80	0.87%	1,863,000.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,461.66)		19,993.96		(2,164.30)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		146,821.94		134,360.28		154,354.24
2. Ending Fund Balance (Sum lines C and D1)		134,360.28		154,354.24		152,189.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	134,360.33		154,354.24		152,189.94
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		134,360.28		154,354.24		152,189.94
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,759,950.00	-0.03%	4,758,365.00	0.18%	4,767,140.00
2. Federal Revenues	8100-8299	143,843.89	-0.02%	143,812.89	0.00%	143,812.89
3. Other State Revenues	8300-8599	621,119.83	-2.00%	608,671.78	-4.70%	580,076.10
4. Other Local Revenues	8600-8799	492,287.77	-19.54%	396,073.81	0.63%	398,557.33
5. Other Financing Sources						
a. Transfers In	8900-8929	180,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,197,201.49	-4.68%	5,906,923.48	-0.29%	5,889,586.32
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,364,309.47		2,253,291.46
b. Step & Column Adjustment				39,605.49		33,333.51
c. Cost-of-Living Adjustment				21,449.34		0.00
d. Other Adjustments				(172,072.84)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,364,309.47	-4.70%	2,253,291.46	1.48%	2,286,624.97
2. Classified Salaries						
a. Base Salaries				875,808.95		895,906.30
b. Step & Column Adjustment				34,537.35		16,211.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,440.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	875,808.95	2.29%	895,906.30	1.81%	912,117.93
3. Employee Benefits	3000-3999	1,416,806.89	-1.60%	1,394,135.98	-0.34%	1,389,347.57
4. Books and Supplies	4000-4999	207,838.21	-5.45%	196,516.87	-2.95%	190,711.30
5. Services and Other Operating Expenditures	5000-5999	1,163,915.41	-20.72%	922,713.32	0.56%	927,836.84
6. Capital Outlay	6000-6999	313,262.76	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	188,372.00	7.05%	201,657.00	7.12%	216,005.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	18,897.00	264.59%	68,897.00	0.00%	68,897.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,549,210.69	-9.41%	5,933,117.93	0.98%	5,991,540.61
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(352,009.20)		(26,194.45)		(101,954.29)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,540,347.05		3,188,337.85		3,162,143.40
2. Ending Fund Balance (Sum lines C and D1)		3,188,337.85		3,162,143.40		3,060,189.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	134,360.33		154,354.24		152,189.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,254,958.17		2,322,965.91		2,222,988.27
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	798,019.40		683,823.25		684,010.90
2. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,188,337.85		3,162,143.40		3,060,189.11
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	798,019.40		683,823.25		684,010.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.05)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	315,346.41		324,806.80		334,551.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,113,365.76		1,008,630.05		1,018,561.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.00%		17.00%		17.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		212.44		207.74		203.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		6,549,210.69		5,933,117.93		5,991,540.61
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		6,549,210.69		5,933,117.93		5,991,540.61
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		327,460.53		296,655.90		299,577.03
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		327,460.53		296,655.90		299,577.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

**TWAIN HARTE SCHOOL DISTRICT
UNRESTRICTED/RESTRICTED COMBINED GENERAL FUND - 01**

Form 01 Columns:	COLUMN C		COLUMN F		Dollar Difference Column C & F		Explanation of Change
	2025-26 Estimated Actuals	2026-27 Original Budget	ENCUMBRANCES	Difference	% diff		
REVENUE							
Revenue Limit Sources	\$ 4,710,596.00	\$ 4,759,950.00	\$ -	\$ 49,354.00	1.05%	\$50,000 Increase estimate to 2025-26 property taxes, difference in EPA funds and Charter in-lieu.	
Federal Revenue	\$ 133,551.52	\$ 143,843.89	\$ -	\$ 10,292.37	7.71%	Increase in Forest Reserve and Title I revenue	
Other State Revenue	\$ 725,841.64	\$ 621,119.83	\$ -	\$ (104,721.81)	-14.43%	Removed Student Support & PD Block Grant and LREBG	
Local Revenue	\$ 447,332.96	\$ 492,287.77	\$ -	\$ 44,954.81	10.05%	Full year NPS placement results in additional 70% reimbursement from SELPA	
TOTAL REVENUE	\$ 6,017,322.12	\$ 6,017,201.49	\$ -	\$ (120.63)	0.00%		
EXPENDITURES							
Certificated Salaries	\$ 2,234,919.05	\$ 2,364,309.47	\$ -	\$ 129,390.42	5.79%	Added 0.5 TOSA and 0.5 Principal. Bonuses reduced by \$1,000/FTE. 2% on schedule increase	
Classified Salaries	\$ 975,014.51	\$ 875,808.95	\$ -	\$ (99,205.56)	-10.17%	Bonuses reduced by \$5,000/FTE	
Employee Benefits	\$ 1,396,069.97	\$ 1,416,806.89	\$ -	\$ 20,736.92	1.49%	Net change of salaries above	
Books and Supplies	\$ 241,993.53	\$ 207,838.21	\$ -	\$ (34,155.32)	-14.11%	Reduction in expenditures due to one time funds expiring (iPads/computers, TeachTown)	
Services & Other Operating Exp.	\$ 958,238.29	\$ 1,163,915.41	\$ -	\$ 205,677.12	21.46%	Full year NPS placement and 3 students placed in Columbia regional program, net of prior year placements	
Capital Outlay	\$ 10,632.78	\$ 313,262.76	\$ -	\$ 302,629.98	2846.20%	School bus replacement purchase in 2026-27	
Other Outgo (Excl. Transf. Of Indirect Costs)	\$ 245,619.00	\$ 188,372.00	\$ -	\$ (57,247.00)	-23.31%	Decreased cost of SELPA bill back (AB602 increase)	
Other Outgo (Transf. Of Indirect Costs)	\$ -	\$ -	\$ -	\$ -			
Total Services	\$ 6,062,487.13	\$ 6,530,313.69	\$ -	\$ 467,826.56	7.72%		
Transfers of Direct Costs	\$ -	\$ -	\$ -	\$ -			
Total Other Outgo	\$ -	\$ -	\$ -	\$ -			
TOTAL EXPENDITURES	\$ 6,062,487.13	\$ 6,530,313.69	\$ -	\$ 467,826.56	7.72%		
Excess Revenue over Expenditures	\$ (45,165.01)	\$ (513,112.20)	\$ -	\$ (467,947.19)	1036.08%		
Transfer In	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00		Transfer in from F15 for school bus purchase	
Transfer Out	\$ 18,897.00	\$ 18,897.00	\$ -	\$ -			
Other Sources	\$ -	\$ -	\$ -	\$ -			
Other Uses	\$ -	\$ -	\$ -	\$ -			
Net Increase(Decrease)	\$ (64,062.01)	\$ (352,009.20)	\$ -	\$ (287,947.19)	449.48%		
Beginning Balance,	\$ 3,604,409.06	\$ 3,540,347.05	\$ -	\$ (64,062.01)			
Estimated Ending Balance	\$ 3,540,347.05	\$ 3,188,337.85	\$ -	\$ (352,009.20)			
Components of Ending Balance							
Reserve for Economic Uncertainty	\$ 727,673.74	\$ 798,019.40	\$ -	\$ 70,345.66			
Reserve: Revolving Fund	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -			
Reserve: Fund 17	\$ 306,161.53	\$ 315,346.41	\$ -	\$ 9,184.88			
Reserve: Restricted Programs	\$ -	\$ -	\$ -	\$ -			
				\$ 1,113,365.82			
						Reserve \$ 1,113,365.81 Total Combined	

Date: 6/10/2026 19:30

**TWAIN HARTE SCHOOL DISTRICT
UNRESTRICTED/RESTRICTED COMBINED GENERAL FUND - 01**

Form 01 Columns:	COLUMN A	COLUMN C	Dollar Difference Column A & C	COLUMN B	Explanation of Change
	2026-27 Original Budget	2027-28 MYP	Difference	% diff	
REVENUE					
Revenue Limit Sources	\$ 4,759,950.00	\$ 4,758,365.00	\$ (1,585.00)	-0.03%	No increase to property taxes, difference in EPA funds and Charter in-lieu.
Federal Revenue	\$ 143,843.89	\$ 143,812.89	\$ (31.00)	-0.02%	Flat federal funding
Other State Revenue	\$ 621,119.83	\$ 608,671.78	\$ (12,448.05)	-2.00%	Slight decline in ADA results in slightly lower lottery, ELOP, and mandate block grant funds.
Local Revenue	\$ 492,287.77	\$ 396,073.81	\$ (96,213.96)	-19.54%	Removal of NPS placement eliminates 70% reimbursement
TOTAL REVENUE	\$ 6,017,201.49	\$ 5,906,923.48	\$ (110,278.01)	-1.83%	
EXPENDITURES					
Certificated Salaries	\$ 2,364,309.47	\$ 2,253,291.46	\$ (111,018.01)	-4.70%	Reduction of 1.0 FTE (temp teacher or 0.5/0.5 AP/TOSA) + step & column
Classified Salaries	\$ 875,808.95	\$ 895,906.30	\$ 20,097.35	2.29%	Step & Column
Employee Benefits	\$ 1,416,806.89	\$ 1,394,135.98	\$ (22,670.91)	-1.60%	Net effect of above salary changes
Books and Supplies	\$ 207,838.21	\$ 196,516.87	\$ (11,321.34)	-5.45%	Budget reductions in line with reduced state revenue
Services & Other Operating Exp.	\$ 1,163,915.41	\$ 922,713.32	\$ (241,202.09)	-20.72%	Removal of NPS placement and one student placement at Columbia
Capital Outlay	\$ 313,262.76	\$ -	\$ (313,262.76)	-100.00%	Replacement bus purchased in 2026-27
Other Outgo (Excl. Transf. Of Indirect Costs)	\$ 188,372.00	\$ 201,657.00	\$ 13,285.00	7.05%	Increase in SELPA bill back
Other Outgo (Transf. Of Indirect Costs)	\$ -	\$ -	\$ -		
Total Services	\$ 6,530,313.69	\$ 5,864,220.93	\$ (666,092.76)	-10.20%	
Transfers of Direct Costs	\$ -	\$ -	\$ -		
Total Other Outgo	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES	\$ 6,530,313.69	\$ 5,864,220.93	\$ (666,092.76)	-10.20%	
Excess Revenue over Expenditures	\$ (513,112.20)	\$ 42,702.55	\$ 555,814.75	-108.32%	
Transfer In	\$ 180,000.00	\$ -	\$ (180,000.00)		Removal of transfer in from Fund 15
Transfer Out	\$ 18,897.00	\$ 68,897.00	\$ 50,000.00	264.59%	\$50,000 transfer out to Fund 15
Other Sources	\$ -	\$ -	\$ -		
Other Uses	\$ -	\$ -	\$ -		
Net Increase(Decrease)	\$ (352,009.20)	\$ (26,194.45)	\$ 325,814.75	-92.56%	
Beginning Balance,	\$ 3,540,347.05	\$ 3,188,337.85	\$ (352,009.20)		
Estimated Ending Balance	\$ 3,188,337.85	\$ 3,162,143.40	\$ (26,194.45)		
Components of Ending Balance					
Reserve for Economic Uncertainty	\$ 798,019.40	\$ 683,823.25	\$ 1,008,630.05		17% Needed
Reserve: Revolving Fund	\$ 1,000.00	\$ 1,000.00			Reserve
Reserve: Fund 17	\$ 315,346.41	\$ 324,806.80			\$ 1,008,630.05 Total Combined
Reserve: Restricted Programs	\$ -	\$ -			

**TWAIN HARTE SCHOOL DISTRICT
UNRESTRICTED/RESTRICTED COMBINED GENERAL FUND - 01**

Form 01 Columns:	COLUMN C	COLUMN E	Dollar Difference		Explanation of Change
			Column C & E	COLUMN D	
	2027-28 MYP	2028-29 MYP	Difference	% diff	
REVENUE					
Revenue Limit Sources	\$ 4,758,365.00	\$ 4,767,140.00	\$ 8,775.00		No increase to property taxes, difference in EPA funds and Charter in-lieu. 0.18%
Federal Revenue	\$ 143,812.89	\$ 143,812.89	\$ -		0.00% Flat federal funding
Other State Revenue	\$ 608,671.78	\$ 580,076.10	\$ (28,595.68)		Reductions in restricted state funding due to declining ADA -4.70%
Local Revenue	\$ 396,073.81	\$ 398,557.33	\$ 2,483.52		0.63% Immaterial differences in interest earnings
TOTAL REVENUE	\$ 5,906,923.48	\$ 5,889,586.32	\$ (17,337.16)		-0.29%
EXPENDITURES	\$ -	\$ -	\$ -		
Certificated Salaries	\$ 2,253,291.46	\$ 2,286,624.97	\$ 33,333.51		1.48% Step and Column costs
Classified Salaries	\$ 895,906.30	\$ 912,117.93	\$ 16,211.63		1.81% Step and Column costs
Employee Benefits	\$ 1,394,135.98	\$ 1,389,347.57	\$ (4,788.41)		-0.34% Salary changes listed above and CalPERS reduced cost.
Books and Supplies	\$ 196,516.87	\$ 190,711.30	\$ (5,805.57)		-2.95% Reductions in budgets to match lower restricted fund balance
Services & Other Operating Exp.	\$ 922,713.32	\$ 927,836.84	\$ 5,123.52		0.56%
Capital Outlay	\$ -	\$ -	\$ -		0.00%
Other Outgo (Excl. Transf. Of Indirect Costs)	\$ 201,657.00	\$ 216,005.00	\$ 14,348.00		7.12% Increased SELPA bill back
Other Outgo (Transf. Of Indirect Costs)	\$ -	\$ -	\$ -		
Total Services	\$ 5,864,220.93	\$ 5,922,643.61	\$ 58,422.68		1.00%
Transfers of Direct Costs	\$ -	\$ -	\$ -		
Total Other Outgo	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES	\$ 5,864,220.93	\$ 5,922,643.61	\$ 58,422.68		1.00%
Excess Revenue over Expenditures	\$ 42,702.55	\$ (33,057.29)	\$ (75,759.84)		-177.41%
Transfer in	\$ -	\$ -	\$ -		
Transfer Out	\$ 68,897.00	\$ 68,897.00	\$ -		
Other Sources	\$ -	\$ -	\$ -		
Other Uses	\$ -	\$ -	\$ -		
Net Increase(Decrease)	\$ (26,194.45)	\$ (101,954.29)	\$ (75,759.84)		289.22%
Beginning Balance	\$ 3,188,337.85	\$ 3,162,143.40	\$ -		
Estimated Ending Balance	\$ 3,162,143.40	\$ 3,060,189.11	\$ (101,954.29)		
Components of Ending Balance:					
Reserve for Economic Uncertainty	\$ 683,823.25	\$ 684,010.90	\$ 1,018,561.90		
Reserve: Revolving Fund	\$ 1,000.00	\$ 1,000.00	\$ -		
Reserve: Fund 17	\$ 324,806.80	\$ 334,551.00	\$ -		
Reserve: Restricted Programs	\$ -	\$ -	\$ -		
			\$ 1,018,561.90		Total Combined

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):	212	
District's ADA Standard Percentage Level:	3.0%	

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	241	241		
Charter School				
Total ADA	241	241	N/A	Met
Second Prior Year (2024-25)				
District Regular	243	240		
Charter School				
Total ADA	243	240	1.2%	Met
First Prior Year (2025-26)				
District Regular	224	239		
Charter School		0		
Total ADA	224	239	N/A	Met
Budget Year (2026-27)				
District Regular	233			
Charter School	0			
Total ADA	233			

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)

89

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2023-24)				
District Regular	245	236		
Charter School				
Total Enrollment	245	236	3.7%	Not Met
Second Prior Year (2024-25)				
District Regular	258	258		
Charter School				
Total Enrollment	258	258	0.0%	Met
First Prior Year (2025-26)				
District Regular	241	239		
Charter School				
Total Enrollment	241	239	0.8%	Met
Budget Year (2026-27)				
District Regular	226			
Charter School				
Total Enrollment	226			

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	226	236	
Charter School		0	
Total ADA/Enrollment	226	236	95.6%
Second Prior Year (2024-25)			
District Regular	238	258	
Charter School	0		
Total ADA/Enrollment	238	258	92.3%
First Prior Year (2025-26)			
District Regular	230	239	
Charter School			
Total ADA/Enrollment	230	239	96.2%
		Historical Average Ratio:	94.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	212	226		
Charter School	0			
Total ADA/Enrollment	212	226	94.0%	Met
1st Subsequent Year (2027-28)				
District Regular	208	221		
Charter School				
Total ADA/Enrollment	208	221	94.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	204	217		
Charter School				
Total ADA/Enrollment	204	217	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: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (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)	240.07	235.09	229.78	219.62
b. Prior Year ADA (Funded)		240.07	235.09	229.78
c. Difference (Step 1a minus Step 1b)		(4.98)	(5.31)	(10.16)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.07%)	(2.26%)	(4.42%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		3,238,209.00	3,289,783.00	3,255,897.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		139,566.81	108,562.84	100,607.22
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)				
		2.24%	1.04%	(1.33%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (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)	4,143,920.00	4,195,697.00	4,195,697.00	4,195,697.00
Percent Change from Previous Year		1.25%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.25% to 2.25%	-1.00% to 1.00%	-1.00% to 1.00%

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)	4,814,976.00	4,865,613.00	4,864,551.00	4,862,519.00
District's Projected Change in LCFF Revenue:		1.05%	(.02%)	(.04%)
Basic Aid Standard		0.25% to 2.25%	-1.00% to 1.00%	-1.00% to 1.00%
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)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	2,711,286.24	3,297,528.87	82.2%	
Second Prior Year (2024-25)	3,257,291.92	3,877,246.56	84.0%	
First Prior Year (2025-26)	3,469,627.05	4,129,061.34	84.0%	
	Historical Average Ratio:		83.4%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		78.4% to 88.4%	78.4% to 88.4%	78.4% to 88.4%

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)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	3,545,081.71	4,419,305.99	80.2%		Met
1st Subsequent Year (2027-28)	3,448,081.02	4,017,355.13	85.8%		Met
2nd Subsequent Year (2028-29)	3,485,242.75	4,059,643.35	85.9%		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):	2.24%	1.04%	(1.33%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.76% to 12.24%	-8.96% to 11.04%	-11.33% to 8.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.76% to 7.24%	-3.96% to 6.04%	-6.33% to 3.67%

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)	133,551.52		
Budget Year (2026-27)	143,843.89	7.71%	Yes
1st Subsequent Year (2027-28)	143,812.89	(.02%)	No
2nd Subsequent Year (2028-29)	143,812.89	0.00%	No

Explanation:
(required if Yes)

Forest Reserve resources were fully apportioned and there were slight increases in Title I revenue for the budget year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	725,841.64		
Budget Year (2026-27)	621,119.83	(14.43%)	Yes
1st Subsequent Year (2027-28)	608,671.78	(2.00%)	No
2nd Subsequent Year (2028-29)	580,076.10	(4.70%)	No

Explanation:
(required if Yes)

One time state resources like the Student Support & PD Block Grant and Learning Recovery Emergency Block Grant were removed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	447,332.96		
Budget Year (2026-27)	492,287.77	10.05%	Yes
1st Subsequent Year (2027-28)	396,073.81	(19.54%)	Yes
2nd Subsequent Year (2028-29)	398,557.33	.63%	No

Explanation:
(required if Yes)

These changes are a result of reimbursements collected for expected NPS placements from the SELPA high cost pool.

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

First Prior Year (2025-26)	241,993.53		
Budget Year (2026-27)	207,838.21	(14.11%)	Yes
1st Subsequent Year (2027-28)	196,516.87	(5.45%)	Yes
2nd Subsequent Year (2028-29)	190,711.30	(2.95%)	No

Explanation:
(required if Yes)

Adjustments were made as one time or restricted funding expires.

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

First Prior Year (2025-26)	958,238.29		
Budget Year (2026-27)	1,163,915.41	21.46%	Yes
1st Subsequent Year (2027-28)	922,713.32	(20.72%)	Yes
2nd Subsequent Year (2028-29)	927,836.84	.56%	No

Explanation:
(required if Yes)

One placement in an NPS for all of 2026-27 and returning to our school site in 2027-28.

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)	1,306,726.12		
Budget Year (2026-27)	1,257,251.49	(3.79%)	Met
1st Subsequent Year (2027-28)	1,148,558.48	(8.65%)	Met
2nd Subsequent Year (2028-29)	1,122,446.32	(2.27%)	Met

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

First Prior Year (2025-26)	1,200,231.82		
Budget Year (2026-27)	1,371,753.62	14.29%	Not Met
1st Subsequent Year (2027-28)	1,119,230.19	(18.41%)	Not Met
2nd Subsequent Year (2028-29)	1,118,548.14	(.06%)	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:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

Other Local Revenue
(linked from 6B
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:

Books and Supplies
(linked from 6B
if NOT met)

Adjustments were made as one time or restricted funding expires.

Explanation:

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

One placement in an NPS for all of 2026-27 and returning to our school site in 2027-28.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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)

6,361,774.69

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

0.00

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

6,361,774.69

190,853.24

227,876.29

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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	830,561.51	912,335.86	1,033,835.30
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.04)
e. Available Reserves (Lines 1a through 1d)	830,561.51	912,335.86	1,033,835.26
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,888,166.62	5,317,552.40	6,081,384.13
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)	4,888,166.62	5,317,552.40	6,081,384.13
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.0%	17.2%	17.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.7%	5.7%	5.7%

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	831,358.54	3,297,528.87	N/A	Met
Second Prior Year (2024-25)	277,352.17	3,877,246.56	N/A	Met
First Prior Year (2025-26)	(65,381.34)	4,147,958.34	1.6%	Met
Budget Year (2026-27) (Information only)	(339,547.54)	4,438,202.99		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
	Third Prior Year (2023-24)	2,071,887.99	2,484,720.65	N/A	
Second Prior Year (2024-25)	2,989,319.02	3,180,981.19	N/A	Met	
First Prior Year (2025-26)	3,135,904.84	3,458,906.45	N/A	Met	
Budget Year (2026-27) (Information only)	3,393,525.11				

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	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	2,935,671.25	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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.)	212	208	204
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses	6,549,210.69	5,933,117.93	5,991,540.61
2. Plus: Special Education Pass-through	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses	6,549,210.69	5,933,117.93	5,991,540.61

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	327,460.53	296,655.90	299,577.03
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	327,460.53	296,655.90	299,577.03

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	798,019.40	683,823.25
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.05)	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	315,346.41	324,806.80
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,113,365.76	1,008,630.05
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%
	District's Reserve Standard (Section 10B, Line 7):	327,460.53	296,655.90
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

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:

Forest reserve funding is contingent on reauthorization, but this could be covered without issue using unrestricted funds.

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)	(887,265.21)			
Budget Year (2026-27)	(1,101,705.62)	214,440.41	24.2%	Not Met
1st Subsequent Year (2027-28)	(977,067.92)	(124,637.70)	(11.3%)	Not Met
2nd Subsequent Year (2028-29)	(997,852.36)	20,784.44	2.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	180,000.00	180,000.00	New	Not Met
1st Subsequent Year (2027-28)	0.00	(180,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	18,897.00			
Budget Year (2026-27)	18,897.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	68,897.00	50,000.00	264.6%	Not Met
2nd Subsequent Year (2028-29)	68,897.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to Resource 6500 Special Education will increase temporarily in 2026-27 due to a single NPS placement. We expect this placement to end at the conclusion of the 2026-27 school year.

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

Explanation:
(required if NOT met)

There will be a \$180,000 transfer in from Fund 15 Pupil Transportaiton Equipment for the purchase of a new school bus in 2026-27.

- 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)

\$50,000 annual transfers back to replenish Fund 15 Pupil Transportation will begin in 2027-28.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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.).

STA. 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)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

Retirees are eligible for medical benefits up to the benefit cap in effect at the time of their retirement. They are eligible for up to 5 years of benefits or until they reach Medicare age (currently 65).

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

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

	Self-Insurance Fund	Governmental Fund
	0	676,459

4. OPEB Liabilities

a. Total OPEB liability	704,746.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	704,746.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	34,064.00	28,307.00	20,725.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	18,728.68	18,728.66	18,728.66
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	18,728.68	18,728.66	18,728.66
d. Number of retirees receiving OPEB benefits	3.00	3.00	3.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (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	18.00	18.50	18.00	18.00

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jan 14, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 14, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jan 31, 2026

4. Period covered by the agreement:

Begin Date:	Jul 01, 2025	End Date:	Jun 30, 2028
-------------	--------------	-----------	--------------

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

	146,936	93,508	0
--	---------	--------	---

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

	2%	Reopener available.	
--	----	---------------------	--

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

Local property taxes and unrestricted fund balance.

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
228,475	222,300	222,300
100.0%	100.0%	100.0%
3.0%	(2.7%)	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes		
38,504	39,605	33,334
3.6%	2.9%	(15.8%)

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

One-time \$2,500 bonus in 2026-27.

Hourly rates for Home Hospital and Other Work raised from \$29.00 to \$45.00

Added \$400 per trimester stipend for Peer Mentor Program.

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	15.38	15.38	15.38	15.38

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	8,223		
		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
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	14,578	34,537	16,212
3.	Percent change in step & column over prior year	17.4%	136.9%	(53.1%)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

15

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

DATAENTRY: 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	5.00	4.50	4.50	4.50

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes	Yes
Total cost of salary settlement	16,178	0	0
% change in salary schedule from prior year	2%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
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?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 18, 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?
- A2. Is the system of personnel position control independent from the payroll system?
- 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
Yes
Yes
No
No
No
No
No
No
No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Twain Harte Elementary

Tuolumne 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)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6770	9500	(\$9,324.96)

Explanation: A payroll transfer created a negative balances in the 95xx statutory benefit clearing accounts. These balances will be cleared during the year end closing process.

119

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

Twain Harte Elementary

Tuolumne 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)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	53,860.00		53,860.00			53,860.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	53,860.00	0.00	53,860.00	0.00	0.00	53,860.00
Capital assets being depreciated:						
Land Improvements	1,576,530.00		1,576,530.00			1,576,530.00
Buildings	5,410,795.00		5,410,795.00			5,410,795.00
Equipment	1,153,004.00		1,153,004.00			1,153,004.00
Total capital assets being depreciated	8,140,329.00	0.00	8,140,329.00	0.00	0.00	8,140,329.00
Accumulated Depreciation for:						
Land Improvements	(847,708.00)		(847,708.00)	(75,932.00)		(923,640.00)
Buildings	(2,436,249.00)		(2,436,249.00)	(164,735.00)		(2,600,984.00)
Equipment	(906,801.00)		(906,801.00)	(53,306.00)		(960,107.00)
Total accumulated depreciation	(4,190,758.00)	0.00	(4,190,758.00)	(293,973.00)	0.00	(4,484,731.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,949,571.00	0.00	3,949,571.00	(293,973.00)	0.00	3,655,598.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	4,003,431.00	0.00	4,003,431.00	(293,973.00)	0.00	3,709,458.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

121

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Twain Harte Elementary
Tuolumne County

Description	Unaudited Balance July 1	Audit Adjustments/Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	3,347,614.00		3,347,614.00	949,384.00		4,296,998.00	808,210.43
Total/Net OPEB Liability	704,746.00		704,746.00	8,507.12	24,855.51	679,890.49	18,728.68
Compensated Absences Payable			0.00				
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	4,052,360.00	0.00	4,052,360.00	957,891.12	24,855.51	4,985,395.61	826,939.11
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,234,919.05	301	0.00	303	2,234,919.05	305	0.00	32,600.00	307	2,202,319.05	309
2000 - Classified Salaries	975,014.51	311	0.00	313	975,014.51	315	136,029.32	136,029.32	317	838,985.19	319
3000 - Employee Benefits	1,396,069.97	321	24,855.51	323	1,371,214.46	325	73,880.74	73,880.74	327	1,297,333.72	329
4000 - Books, Supplies Equip Replace. (6500)	241,993.53	331	17,535.42	333	224,458.11	335	60,606.63	60,606.63	337	163,851.48	339
5000 - Services... & 7300 - Indirect Costs	958,238.29	341	173,733.26	343	784,505.03	345	209,861.31	596,086.31	347	188,418.72	349
TOTAL					5,590,111.16	365			TOTAL	4,690,908.16	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		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.		62.81%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.81%
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)	4,690,908.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Obj 1XXX: \$32,600 ELOP certificated salaries (paid for non-instructional day services)
Obj5XXX: \$65,862 SPED transportation (interagency/NPS) + \$63,024 NPS contract + \$188,642 ELO-P contract with 3rd party vendor + \$19,573 Re 6546 (passed through to SELPA) + \$24,562 Re6547 (passed through to SELPA)

Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	2,364,309.47	301	0.00	303	2,364,309.47	305	0.00	36,800.00	307	2,327,509.47	309	
2000 - Classified Salaries	875,808.95	311	0.00	313	875,808.95	315	125,753.42	125,753.42	317	750,055.53	319	
3000 - Employee Benefits	1,416,806.89	321	18,728.68	323	1,398,078.21	325	69,470.21	69,470.21	327	1,328,608.00	329	
4000 - Books, Supplies Equip Replace. (6500)	207,838.21	331	12,800.00	333	195,038.21	335	81,498.21	81,498.21	337	113,540.00	339	
5000 - Services . . . & 7300 - Indirect Costs	1,163,915.41	341	173,733.26	343	990,182.15	345	272,042.39	683,173.39	347	307,008.76	349	
TOTAL					5,823,416.99	365			TOTAL		4,826,721.76	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

125

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	2,947,834.75	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).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	2,947,834.75	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.	61.07%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.07%
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).	4,826,721.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Obj 1XXX: \$36,800 ELOP certificated salaries (paid for non-instructional day services)

Obj5XXX: \$56,223 SPED transportation (interagency/NPS) + \$137,040 NPS contract + \$173,733 ELO-P contract with 3rd party vendor + \$19,573 Re 6546 (passed through to SELPA) + \$24,562 Re6547 (passed through to SELPA)

**Adopted Budget
 2026-27 Budget Attachment
 Balances Above Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances Above Minimum Recommended Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		2026-27 Original Budget
Form	Fund	
01	General Fund/County School Service Fund	\$3,052,977.54
17	Special Reserve Fund for Other Than Capital Outlay Project:	\$315,346.41
Total Assigned and Unassigned Ending Fund Balances		\$3,368,323.95
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		\$284,783.67
Remaining Balance to Substantiate Need		\$3,083,540.28

Objects 9780/9789/9790

Form 01
 Form 17

Form 01CS Line 10B-4
 Form 01CS Line 10B-7

Reasons for Fund Balances Above Minimum Reserve for Economic Uncertainties			
Form	Fund	2026-27 Original Budget	Description of Need
01	General Fund	\$2,768,193.87	Board Fund Balance Policy requiring available reserves of at least 17% of total general fund expenditures or \$1,113,365.81. 12.2% in the general fund and 4.8% in the special reserve fund. Accounts payable/payroll will average \$443K per month in the upcoming year. The amount above a minimum 5% reserve supplies just over 6 months additional operating budget. Basic Aid districts do not immediately benefit from additional funding with additional enrollment. In our case we would need an additional 61 ADA to start collecting more revenue at \$14,099/ADA LCFF funding and \$860,251 in excess property tax funding.
17	Special Reserve Fund	\$315,346.41	Unanticipated new enrollment requiring additional teaching and support staff would absorb unallocated dollars. No additional funding is received when enrollment increases, unless we increase 61 ADA. The District is also at the mercy of funding cuts to the State Categorical revenue stream when the State of California experiences unforeseen economic crisis. Our certificated staff has negotiated a salary increase for the 2026-27 school year, but the classified staff has not. Pressures from minimum wage increases will impact all hourly staff. Retirement contributions are also a continuously increasing cost that is out the District's control. CalPERS has increased 6.21% and CalSTRS has increased 2.81% over the past five years. It is imperative for the District to maintain a reserve in excess of the State recommended minimum.
Total of Substantiated Needs		\$3,083,540.28	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.