

HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT

2026-27 Budget Financial Report



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

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.

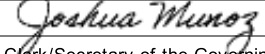
Budget available for inspection at:

Place: HMESD District Office or www.hmesd.org/School-Board
Date: 5/12/2026

Public Hearing:

Place: HMESD District Office - Dunn Family Library
Date: 5/19/2026
Time: 4:30 PM

Adoption Date: 6/16/2026

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

Printed Name: Joshua Munoz Title: Superintendent

Contact person for additional information on the budget reports:

Name: Aaron Johnson
Title: Director of External Business Services, NCOE

Telephone: (707) 253-6834
E-mail: ajohnson@napacoe.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
				X

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S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
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? • Adoption date of the LCAP or an update to the LCAP:		X
			06/16/2026	
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:

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/16/2026 Date of Meeting (Format: MM/DD/YYYY)
Joshua Munoz Printed Name	Superintendent Title

For additional information on this certification, please contact:

Aaron Johnson Name	Director of External Business Services, NCOE Title
ajohnson@napacoe.org Email	(707) 253-6834 Telephone

**Howell Mountain Elementary School District
Property Tax Revenue Trends
2026-27 Budget**

Fiscal Year	J-29- Total	Minus ERAF	NET Taxes	\$ Increase/ Prior Year	% Increase/ Prior Year
2028-29 Projection	2,143,636	0	2,143,636	31,679	1.50%
2027-28 Projection	2,111,956	0	2,111,956	31,211	1.50%
2026-27 Budget	2,080,745	0	2,080,745	29,461	1.44%
2025-26	2,051,284	0	2,051,284	3,122	0.15%
2024-25	2,048,162	0	2,048,162	156,284	8.26%
2023-24	1,891,878	0	1,891,878	135,625	7.72%
2022-23	1,756,253	0	1,756,253	96,362	5.81%
2021-22	1,659,891	0	1,659,891	46,856	2.90%
2020-21	1,613,035	0	1,613,035	33,694	2.13%
2019-20	1,579,341	0	1,579,341	90,054	6.05%
2018-19	1,489,287	0	1,489,287	86,893	6.20%
2017-18	1,402,394	0	1,402,394	145,277	11.56%
2016-17	1,257,116	0	1,257,116	(31,371)	-2.43%
2015-16	1,288,487	0	1,288,487	61,749	5.03%
2014-15	1,226,738	0	1,226,738	56,589	4.84%
2013-14	1,170,149	0	1,170,149	14,467	1.25%
2012-13	1,155,682	0	1,155,682	7,953	0.69%
2011-12	1,147,729	0	1,147,729	57,351	5.26%
2010-11	1,090,378	0	1,090,378	(31,938)	-2.85%
2009-10	1,122,316	0	1,122,316	45,846	4.26%
2008-09	1,076,470	0	1,076,470	86,819	8.77%
2007-08	989,651	0	989,651	102,107	11.50%
2006-07	887,544	0	887,544	96,019	12.13%
2005-06	791,525	0	791,525		

Howell Mountain Elementary School District

2026-27 Budget Narrative

California Education Code Section 42127 requires the Howell Mountain Elementary School District to annually adopt a budget on or before July 1. The proposed budget shall show expenditures, cash balances, and all revenues as required to be tabulated in Sections 42122 and 42123, and also shall include an estimate of those figures, unaudited, for the preceding fiscal year.

This Budget Financial Report is based on a series of critical assumptions as outlined in the following narrative.

Budget Update:

Budgets are developed in June, often before actual funding is known and revisions to the budget will be made once the State budget has been adopted. The adopted budget must comply with the standards and criteria adopted by the state board pursuant to Section 33127, must allow the school district to meet its financial obligations during the fiscal year and must be consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments

Based on the analysis of the District's Multi-Year Projection, adoption of the proposed budget is recommended.

Fund 01: GENERAL FUND

The following are changes since the Adopted Budget. Review with the Budget Overview following this narrative.

REVENUE

The following are revenue assumptions for the proposed budget:

- Property Taxes increased \$30,345
 - Assumes a 1.5% increase over prior year P-2 estimate
- Federal Revenues decreased \$15,322
 - Removal of carryover for Title I as well as ongoing reductions to Title I and Title II, net of a \$4k increase in REAP
- State Revenues decreased \$45,635
 - Removal of one-time discretionary block grant received in 25-26
- Local Revenues decreased \$46,691
 - Removal of discretionary funds such as donations, which are budgeted as received, and the Certified Wellness Coach Employer Grant, one-time funds which will be fully spent by the end of the 25-26 fiscal year.

EXPENDITURES

- Certificated salaries decreased \$14,176
 - Elimination of 1.0 FTE net of 5.5% negotiated increase for teachers, full-year salary for 1.0 FTE vacancy hired mid-year in 2025-26, and addition of new initiatives funded by one-time funds such as enrichment activities for STEM and sports.
- Classified salaries increased \$21,177
 - Step and column increases for classified staff
- Benefits increased \$34,998
 - Reflects salary changes noted above net of statutory rate changes for PERS and Workers' Compensation
- Books and Supplies decreased \$37,278
 - Cuts identified by Administration, including administrative, instructional, and maintenance supplies and materials
- Services and Other Operating Exp decreased \$284,516
 - Cuts identified by Administration including legal fees, contracted services for landscaping, employee reimbursements for travel, and contracted mental health services in addition to removal of one-time costs for routine restricted maintenance project completed in 25-26
- Capital Outlay increased \$10,000
 - Removal of \$50k one-time kitchen refrigeration upgrades funded by the '22 KIT grant and addition of a \$60k project for facilities repairs using routine restricted maintenance funds.
- Other Outgo decreased \$114,640
 - Removal of tuition costs for Special Education placements for NVUSD SDC program and NCOE preschool.

FUND BALANCES

Unrestricted Ending Fund Balance

- Projected fund balance overall in Unrestricted General Fund increased \$392,045 to an ending fund balance of \$560,114
 - Fund balance is maintained through a transfer from Fund 17 and assumed cost savings noted above.

Restricted Ending Fund Balance

- Projected fund balance overall in Restricted General Fund decreased \$69,240 to an ending fund balance of \$357,970
 - Spending down one-time restricted funds

OTHER FUNDS

FUND 13: CAFETERIA FUND

- Revenues
 - Revenues estimated to decrease \$3,800 due to CACFP revenues which are budgeted as received, and a projected decrease in interest earnings.
- Expenditures
 - Expenditures are projected to decrease \$3,256 as a result of cuts identified by administration
- Fund Balance
 - Budget is balanced as a result of a \$106,975 transfer from Fund 01 and ending fund balance is projected flat

FUND 17: SPECIAL RESERVE

- Projecting interest earnings of \$3,000 and a transfer of the full balance available in Fund 17 to Fund 01 to maintain reserves.

**Howell Mountain Elementary School District
2026-27 Budget
Fund 01: General Fund**

	2024-25 Unaudited Actuals			2025-26 Estimated Actuals			2026-27 Budget			Diff from Estimated Actuals to Budget
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
LCFF Revenue (8010-8099)	2,121,485	137,769	2,259,254	2,121,898	111,395	2,233,293	2,152,243	111,395	2,263,638	30,345
Federal (8100-8299)	-	107,225	107,225	-	83,559	83,559	-	68,237	68,237	(15,322)
State (8300-8599)	18,843	329,176	348,019	33,213	417,798	451,011	25,052	380,325	405,377	(45,635)
Local (8600-8799)	51,482	142,195	193,677	39,799	190,963	230,762	20,000	164,070	184,070	(46,691)
TOTAL REVENUES	2,191,810	716,365	2,908,175	2,194,910	803,715	2,998,625	2,197,295	724,028	2,921,323	(77,302)
EXPENSES										
Certificated Salaries (1000-1999)	686,236	185,250	871,486	795,054	204,223	999,277	712,900	272,200	985,101	(14,176)
Classified Salaries (2000-2999)	217,126	137,845	354,971	233,920	249,388	483,308	229,617	274,867	504,485	21,177
Employee Benefits (3000-3999)	349,601	211,909	561,510	415,107	243,687	658,794	397,869	295,923	693,792	34,998
Books & Supplies (4000-4999)	41,261	68,601	109,861	90,493	46,664	137,157	74,400	25,479	99,879	(37,278)
Services & Operating Exp (5000-5999)	452,674	330,924	783,598	496,058	352,917	848,975	363,455	201,004	564,459	(284,516)
Capital Outlay (6000-6999)	-	15,766	15,766	-	50,000	50,000	-	60,000	60,000	10,000
Other Outgo (7100-7299, 7400-7499)	-	293,342	293,342	-	125,801	125,801	-	11,161	11,161	(114,640)
Direct/Indirect Support Costs (7300-7399)	(2,459)	2,459	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,744,439	1,246,096	2,990,535	2,030,633	1,272,680	3,303,312	1,778,242	1,140,634	2,918,876	(384,436)
Excess/Deficiency	447,371	(529,732)	(82,361)	164,278	(468,965)	(304,687)	419,053	(416,607)	2,446	307,134
OTHER FINANCING SOURCES/USES										
Transfers In (8900-8929)	-	-	-	-	-	-	477,334	-	477,334	477,334
Transfers Out (7600-7699)	106,849	-	106,849	159,858	-	159,858	156,975	-	156,975	(2,883)
Contributions (8980-8999)	(451,903)	451,903	-	(332,496)	332,496	-	(347,367)	347,367	-	-
TOTAL OTHER FINANCING	(558,752)	451,903	(106,849)	(492,354)	332,496	(159,858)	(27,008)	347,367	320,359	480,217
NET INCREASE/DECREASE	(111,381)	(77,829)	(189,210)	(328,076)	(136,469)	(464,545)	392,045	(69,240)	322,805	787,350
FUND BALANCE										
Beginning Balance (9791)	607,526	641,507	1,249,034	496,145	563,679	1,059,824	168,069	427,210	595,279	(464,545)
Adjustments (9793, 9795)	-	-	-	-	-	-	-	-	-	-
ENDING BALANCE	496,145	563,679	1,059,824	168,069	427,210	595,279	560,114	357,970	918,084	322,805

Howell Mountain Elementary School District 2026-27 Budget

2026-27 through 2028-29

Multi-Year Projection Assumptions

The District's Budget and Multi-Year Projection is showing that the District will be able to meet its financial obligations for the next three years and recommends approval of this 2026-27 Budget Report. Rate assumptions are based on School Services 2026-27 Governor's State Enacted Budget Dashboard.

The assumptions are as follows:

- Enrollment is estimated at 77 students and 65 ADA for the Budget and two subsequent years
 - Flat enrollment and attendance based on current year census day enrollment and P-2 attendance reporting.

Revenue

- Property tax increases by 1.50% for each year.
- LCFF revenue will remain at \$54,770 ongoing.
- EPA will remain at \$16,728 ongoing.
- Federal revenue is held flat for all years for REAP, Special Ed IDEA, Title I and Title II.
- Special Ed funding is estimated based on the SELPA allocation and remains flat in all years.
- Lottery revenue is estimated at \$191 and \$82 per ADA for unrestricted and Prop 20 respectively in all years.
- Other State Revenue is held flat for ELOP, Prop 28, and STRS on -behalf. STRS on-behalf revenue is offset by an accompanying expenditure adjustment per GASB 68 and does not represent additional available funding. Removal of HTST reimbursement funding in 26-27
- Ongoing local revenue includes interest and E-rate rebates on internet. One-time local revenue is included in the current year for the final \$100k for the Trinchero Grant.

Expenditures

- Certificated Staff
 - 7.0 FTE classroom teachers
 - 1.0 FTE resource teacher
 - 1.0 FTE special day class teacher
 - 1.0 FTE superintendent
 - 5.5% salary increase effective 7/1/2026. No other increases are shown in any of the years other than annual step and column increases.
 - Addition of stipends for STEAM and enrichment activities using ELOP funds.
 - Non-positional pay for substitute principal and substitute teachers held flat for all years.
- Classified Staff
 - 2.0 FTE Admin Assistant/Secretary
 - 1.0 FTE Custodian
 - 1.0 FTE Food Services Supervisor
 - 1.0 FTE Certified Wellness Coach
 - 4.125 FTE Para-Educator (1.375 FTE moderate severe, 0.375 FTE library tech, 0.75 FTE 1:1)
 - No salary increases are shown in any of the years other than annual step and column increases
 - OT is estimated for bilingual community outreach at 25 hours per month for 2.0 FTE Admin Assistant/Secretary in all years.

Benefits

- Health and Welfare benefits are capped at \$12,000 for single, \$14,000 for two-party and \$16,000 for family coverage.
- Retirement:

Fiscal Year	STRS	PERS
2026-27	19.10%	26.80%
2027-28	19.10%	25.90%
2028-29	19.10%	25.10%

- Other Statutory Benefits for all years
 - FICA - 6.20%
 - Medicare - 1.45%
 - SUI - State Unemployment - 0.05%
 - Worker's Comp - 1.94%

- Materials and Supplies
 - Removal of ongoing reductions identified by administration, including admin, instructional, and maintenance supplies, removed in all years. Removal of one-time costs related to carryover and one-time funds.
- Services and Other Operating Expense
 - Removal of ongoing reductions identified by administration, including legal fees, contracted services for landscaping, employee reimbursements for travel, and contracted mental health services. Removal of one-time costs related to carryover, one-time funds, and facility project.
- Other Outgo - Indirect and Tuition
 - Special Ed preschool budget remain flat in all years, based on an assumed 0 students.
- Transfers In-Out
 - Transfers-out are held flat for deferred maintenance and reflect slight increases for cafeteria related to step and column increases in each year.

Fiscal Year	Total	Deferred Maintenance	Cafeteria
2026-27	\$130,175	\$50,000	\$80,175
2027-28	\$139,562	\$50,000	\$89,562
2028-29	\$140,859	\$50,000	\$90,859

- Contributions

Fiscal Year	Total	Special Education
2026-27	\$391,228	\$391,228
2027-28	\$410,451	\$410,451
2028-29	\$522,318	\$522,318

- Contributions for Special Education reflect step and column increases in 2027-28 and 2028-29. Sharp increase projected for 2028-29 as funding from Trinchero Foundation grant is assumed to be removed as funds are subject to re-application and approval.

Fund Balances

The projected ending fund balances and percent reserves are as follows:

	2026-27	2027-28	2028-29
Unrestricted Fund 01	560,114	451,496	247,604
Restricted Fund 01	357,970	240,457	221,177
Total Combined Reserves	918,084	691,953	468,781
Percent Available Reserves	15.76%	14.84%	8.06%
Reserve Fund 17	-	-	-

**HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT MULTI-YEAR PROJECTIONS
GENERAL FUND AT 2026-27 BUDGET REPORT**

	2025-26 Estimated Actuals			2026-27 Budget			2027-28			2028-29		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
ENROLLMENT			77			77			77			77
A.D.A. (Average Daily Attendance)			65			65			65			65
% of Enrollment			0.84			0.84			0.84			0.84
REVENUES												
LCFF Revenue (8010-8099)	2,121,898	111,395	2,233,293	2,152,243	111,395	2,263,638	2,183,454	111,395	2,294,849	2,215,133	111,395	2,326,528
Federal (8100-8299)	-	83,559	83,559	-	68,237	68,237	-	68,237	68,237	-	68,237	68,237
State (8300-8599)	33,213	417,798	451,011	25,052	380,325	405,377	25,052	365,545	390,597	25,052	365,545	390,597
Local (8600-8799)	39,799	190,963	230,762	20,000	164,070	184,070	10,000	51,609	61,609	10,000	52,682	62,682
TOTAL REVENUE	2,194,910	803,715	2,998,625	2,197,295	724,028	2,921,323	2,218,506	596,786	2,815,292	2,250,185	597,860	2,848,045
EXPENDITURES												
Certificated Salaries (1000-1999)	795,054	204,223	999,277	712,900	272,200	985,101	721,489	258,824	980,313	732,816	258,913	991,728
Classified Salaries (2000-2999)	233,920	249,388	483,308	229,617	274,867	504,485	236,046	268,189	504,235	242,656	275,262	517,918
Employee Benefits (3000-3999)	415,107	243,687	658,794	397,869	295,923	693,792	402,764	297,783	700,547	405,301	298,665	703,966
Books & Supplies (4000-4999)	90,493	46,664	137,157	74,400	25,479	99,879	74,400	25,479	99,879	74,400	25,479	99,879
Services & Operating Exp (5000-5999)	496,058	352,917	848,975	363,455	201,004	564,459	373,455	213,504	586,959	373,455	213,504	586,959
Capital Outlay (6000-6999)	-	50,000	50,000	-	60,000	60,000	-	-	-	-	-	-
Other Outgo (7100-7299,7400-7499)	-	125,801	125,801	-	11,161	11,161	-	11,161	11,161	-	11,161	11,161
Transfers of Indirect Costs (7300-7399)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,030,633	1,272,680	3,303,312	1,778,242	1,140,634	2,918,876	1,808,154	1,074,940	2,883,095	1,828,627	1,082,985	2,911,612
EXCESS/DEFICIENCY	164,278	(468,965)	(304,687)	419,053	(416,607)	2,446	410,352	(478,154)	(67,802)	421,558	(485,125)	(63,567)
OTHER FINANCING SOURCES/USES												
Transfers In (8900-8929)	-	-	-	477,334	-	477,334	-	-	-	-	-	-
Transfers Out (7600-7629)	159,858	-	159,858	156,975	-	156,975	158,329	-	158,329	159,605	-	159,605
Contributions (8980-8999)	(332,496)	332,496	-	(347,367)	347,367	-	(360,641)	360,641	-	(465,845)	465,845	-
TOTAL OTHER FINANCING	(492,354)	332,496	(159,858)	(27,008)	347,367	634,309	(518,970)	360,641	158,329	(625,450)	465,845	159,605
CHANGE IN FUND BALANCE	(328,076)	(136,469)	(464,545)	392,045	(69,240)	322,805	(108,618)	(117,513)	(226,131)	(203,892)	(19,280)	(223,172)
BEGINNING FUND BALANCE	496,145	563,679	1,059,824	168,069	427,210	595,279	560,114	357,970	918,084	451,496	240,457	691,953
ENDING FUND BALANCE	168,069	427,210	595,279	560,114	357,970	918,084	451,496	240,457	691,953	247,604	221,177	468,781
Fund 17 Balance	474,334			-			-			-		
% Reserves	20.44%			15.76%			14.84%			8.06%		
Required 5% Reserve	165,166			145,944			144,155			145,581		
Notes												
		PERS Rate	26.81%		PERS Rate	26.80%		PERS Rate	25.90%		PERS Rate	25.10%
		STRS Rate	19.10%		STRS Rate	19.10%		STRS Rate	19.10%		STRS Rate	19.10%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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	2,121,898.00	111,395.47	2,233,293.47	2,152,243.00	111,395.47	2,263,638.47	1.4%
2) Federal Revenue		8100-8299	0.00	83,558.53	83,558.53	0.00	68,237.00	68,237.00	-18.3%
3) Other State Revenue		8300-8599	33,213.09	417,798.20	451,011.29	25,052.00	380,324.76	405,376.76	-10.1%
4) Other Local Revenue		8600-8799	39,799.10	190,962.65	230,761.75	20,000.00	164,070.41	184,070.41	-20.2%
5) TOTAL, REVENUES			2,194,910.19	803,714.85	2,998,625.04	2,197,295.00	724,027.64	2,921,322.64	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	795,053.82	204,223.19	999,277.01	712,900.48	272,200.18	985,100.66	-1.4%
2) Classified Salaries		2000-2999	233,919.78	249,388.12	483,307.90	229,617.10	274,867.45	504,484.55	4.4%
3) Employee Benefits		3000-3999	415,107.45	243,686.78	658,794.23	397,869.31	295,922.57	693,791.88	5.3%
4) Books and Supplies		4000-4999	90,493.00	46,664.00	137,157.00	74,400.00	25,479.18	99,879.18	-27.2%
5) Services and Other Operating Expenditures		5000-5999	496,058.45	352,916.84	848,975.29	363,455.00	201,004.00	564,459.00	-33.5%
6) Capital Outlay		6000-6999	0.00	50,000.00	50,000.00	0.00	60,000.00	60,000.00	20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	125,801.00	125,801.00	0.00	11,161.00	11,161.00	-91.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,030,632.50	1,272,679.93	3,303,312.43	1,778,241.89	1,140,634.38	2,918,876.27	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,277.69	(468,965.08)	(304,687.39)	419,053.11	(416,606.74)	2,446.37	-100.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	477,333.82	0.00	477,333.82	New
b) Transfers Out		7600-7629	159,857.90	0.00	159,857.90	156,975.06	0.00	156,975.06	-1.8%
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	(332,496.16)	332,496.16	0.00	(347,366.77)	347,366.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,354.06)	332,496.16	(159,857.90)	(27,008.01)	347,366.77	320,358.76	-300.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,076.37)	(136,468.92)	(464,545.29)	392,045.10	(69,239.97)	322,805.13	-169.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)			496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%
2) Ending Balance, June 30 (E + F1e)			168,069.07	427,209.59	595,278.66	560,114.17	357,969.62	918,083.79	54.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	427,209.59	427,209.59	0.00	357,969.62	357,969.62	-16.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	151,725.01	0.00	151,725.01	551,670.11	0.00	551,670.11	263.6%
Unassigned/Unappropriated Amount		9790	16,344.06	0.00	16,344.06	8,444.06	0.00	8,444.06	-48.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	880,919.96	322,615.52	1,203,535.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	917.36	.40	917.76				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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			881,837.32	322,615.92	1,204,453.24				
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	42,701.81	1,056.36	43,758.17				
2) Due to Grantor Governments		9590	14,873.00	0.00	14,873.00				
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			57,574.81	1,056.36	58,631.17				
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)			824,262.51	321,559.56	1,145,822.07				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	54,770.00	0.00	54,770.00	54,770.00	0.00	54,770.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,728.00	0.00	16,728.00	16,728.00	0.00	16,728.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,800.00	0.00	4,800.00	4,935.00	0.00	4,935.00	2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,895,500.00	0.00	1,895,500.00	1,926,046.00	0.00	1,926,046.00	1.6%
Unsecured Roll Taxes		8042	150,100.00	0.00	150,100.00	149,764.00	0.00	149,764.00	-0.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,121,898.00	0.00	2,121,898.00	2,152,243.00	0.00	2,152,243.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	111,395.47	111,395.47	0.00	111,395.47	111,395.47	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,121,898.00	111,395.47	2,233,293.47	2,152,243.00	111,395.47	2,263,638.47	1.4%
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	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		49,400.53	49,400.53		31,927.00	31,927.00	-35.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,190.00	6,190.00		5,256.00	5,256.00	-15.1%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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	17,968.00	17,968.00	0.00	21,054.00	21,054.00	17.2%
TOTAL, FEDERAL REVENUE			0.00	83,558.53	83,558.53	0.00	68,237.00	68,237.00	-18.3%
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	7,171.10	7,171.10	0.00	3,009.76	3,009.76	-58.0%
Mandated Costs Reimbursements		8550	2,752.00	0.00	2,752.00	2,752.00	0.00	2,752.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	12,100.00	5,850.00	17,950.00	12,100.00	5,850.00	17,950.00	0.0%
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		100,000.00	100,000.00		100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		11,000.00	11,000.00		14,852.00	14,852.00	35.0%
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	18,361.09	293,777.10	312,138.19	10,200.00	256,613.00	266,813.00	-14.5%
TOTAL, OTHER STATE REVENUE			33,213.09	417,798.20	451,011.29	25,052.00	380,324.76	405,376.76	-10.1%

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	30,000.00	0.00	30,000.00	20,000.00	0.00	20,000.00	-33.3%
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	0.00	90,462.65	90,462.65	0.00	64,070.41	64,070.41	-29.2%
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	9,799.10	100,500.00	110,299.10	0.00	100,000.00	100,000.00	-9.3%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,799.10	190,962.65	230,761.75	20,000.00	164,070.41	184,070.41	-20.2%
TOTAL, REVENUES			2,194,910.19	803,714.85	2,998,625.04	2,197,295.00	724,027.64	2,921,322.64	-2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	602,382.24	201,363.19	803,745.43	531,420.40	262,300.18	793,720.58	-1.2%
Certificated Pupil Support Salaries		1200	0.00	2,860.00	2,860.00	0.00	9,900.00	9,900.00	246.2%
Certificated Supervisors' and Administrators' Salaries		1300	192,671.58	0.00	192,671.58	181,480.08	0.00	181,480.08	-5.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			795,053.82	204,223.19	999,277.01	712,900.48	272,200.18	985,100.66	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	11,596.67	95,968.60	107,565.27	7,786.71	125,585.65	133,372.36	24.0%
Classified Support Salaries		2200	75,195.47	153,419.52	228,614.99	76,211.76	149,281.80	225,493.56	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,702.80	0.00	112,702.80	125,529.63	0.00	125,529.63	11.4%
Other Classified Salaries		2900	34,424.84	0.00	34,424.84	20,089.00	0.00	20,089.00	-41.6%
TOTAL, CLASSIFIED SALARIES			233,919.78	249,388.12	483,307.90	229,617.10	274,867.45	504,484.55	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	150,328.72	116,302.82	266,631.54	137,495.44	132,695.95	270,191.39	1.3%
PERS		3201-3202	49,192.04	46,843.18	96,035.22	48,798.34	45,937.41	94,735.75	-1.4%
OASDI/Medicare/Alternative		3301-3302	27,040.25	20,739.72	47,779.97	25,934.91	22,132.87	48,067.78	0.6%
Health and Welfare Benefits		3401-3402	134,992.82	50,790.95	185,783.77	140,945.58	85,588.82	226,534.40	21.9%
Unemployment Insurance		3501-3502	482.29	217.68	699.97	443.35	254.48	697.83	-0.3%
Workers' Compensation		3601-3602	19,695.06	8,792.43	28,487.49	16,199.05	9,313.04	25,512.09	-10.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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	33,376.27	0.00	33,376.27	28,052.64	0.00	28,052.64	-16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			415,107.45	243,686.78	658,794.23	397,869.31	295,922.57	693,791.88	5.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,000.00	6,850.00	21,850.00	0.00	1,000.00	1,000.00	-95.4%
Books and Other Reference Materials		4200	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Materials and Supplies		4300	47,843.00	34,214.00	82,057.00	51,500.00	17,800.00	69,300.00	-15.5%
Noncapitalized Equipment		4400	9,750.00	5,600.00	15,350.00	5,000.00	6,679.18	11,679.18	-23.9%
Food		4700	12,400.00	0.00	12,400.00	12,400.00	0.00	12,400.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,493.00	46,664.00	137,157.00	74,400.00	25,479.18	99,879.18	-27.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,130.00	3,998.00	27,128.00	19,130.00	2,175.00	21,305.00	-21.5%
Dues and Memberships		5300	8,998.54	0.00	8,998.54	1,650.00	0.00	1,650.00	-81.7%
Insurance		5400 - 5499	32,215.82	0.00	32,215.82	32,000.00	0.00	32,000.00	-0.7%
Operations and Housekeeping Services		5500	72,000.00	0.00	72,000.00	72,000.00	0.00	72,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Transfers of Direct Costs		5710	9,170.59	(9,170.59)	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	322,743.50	358,089.43	680,832.93	210,875.00	188,829.00	399,704.00	-41.3%
Communications		5900	27,800.00	0.00	27,800.00	27,800.00	0.00	27,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			496,058.45	352,916.84	848,975.29	363,455.00	201,004.00	564,459.00	-33.5%
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	50,000.00	50,000.00	0.00	60,000.00	60,000.00	20.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	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	50,000.00	50,000.00	0.00	60,000.00	60,000.00	20.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	65,412.00	65,412.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	60,389.00	60,389.00	0.00	11,161.00	11,161.00	-81.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	125,801.00	125,801.00	0.00	11,161.00	11,161.00	-91.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,030,632.50	1,272,679.93	3,303,312.43	1,778,241.89	1,140,634.38	2,918,876.27	-11.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	477,333.82	0.00	477,333.82	New

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	477,333.82	0.00	477,333.82	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	109,857.90	0.00	109,857.90	106,975.06	0.00	106,975.06	-2.6%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159,857.90	0.00	159,857.90	156,975.06	0.00	156,975.06	-1.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	(332,496.16)	332,496.16	0.00	(347,366.77)	347,366.77	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			(332,496.16)	332,496.16	0.00	(347,366.77)	347,366.77	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(492,354.06)	332,496.16	(159,857.90)	(27,008.01)	347,366.77	320,358.76	-300.4%

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	2,121,898.00	111,395.47	2,233,293.47	2,152,243.00	111,395.47	2,263,638.47	1.4%
2) Federal Revenue		8100-8299	0.00	83,558.53	83,558.53	0.00	68,237.00	68,237.00	-18.3%
3) Other State Revenue		8300-8599	33,213.09	417,798.20	451,011.29	25,052.00	380,324.76	405,376.76	-10.1%
4) Other Local Revenue		8600-8799	39,799.10	190,962.65	230,761.75	20,000.00	164,070.41	184,070.41	-20.2%
5) TOTAL, REVENUES			2,194,910.19	803,714.85	2,998,625.04	2,197,295.00	724,027.64	2,921,322.64	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		976,080.62	691,157.31	1,667,237.93	850,826.61	749,368.57	1,600,195.18	-4.0%
2) Instruction - Related Services	2000-2999		363,213.33	21,468.00	384,681.33	366,496.54	21,468.00	387,964.54	0.9%
3) Pupil Services	3000-3999		14,149.00	296,127.62	310,276.62	13,900.00	283,295.81	297,195.81	-4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	6,785.00	6,785.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		417,997.53	5,341.00	423,338.53	320,728.25	5,341.00	326,069.25	-23.0%
8) Plant Services	8000-8999		259,192.02	126,000.00	385,192.02	226,290.49	70,000.00	296,290.49	-23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	125,801.00	125,801.00	0.00	11,161.00	11,161.00	-91.1%
10) TOTAL, EXPENDITURES			2,030,632.50	1,272,679.93	3,303,312.43	1,778,241.89	1,140,634.38	2,918,876.27	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			164,277.69	(468,965.08)	(304,687.39)	419,053.11	(416,606.74)	2,446.37	-100.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	477,333.82	0.00	477,333.82	New
b) Transfers Out		7600-7629	159,857.90	0.00	159,857.90	156,975.06	0.00	156,975.06	-1.8%
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	(332,496.16)	332,496.16	0.00	(347,366.77)	347,366.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,354.06)	332,496.16	(159,857.90)	(27,008.01)	347,366.77	320,358.76	-300.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(328,076.37)	(136,468.92)	(464,545.29)	392,045.10	(69,239.97)	322,805.13	-169.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

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)			496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,145.44	563,678.51	1,059,823.95	168,069.07	427,209.59	595,278.66	-43.8%
2) Ending Balance, June 30 (E + F1e)			168,069.07	427,209.59	595,278.66	560,114.17	357,969.62	918,083.79	54.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	427,209.59	427,209.59	0.00	357,969.62	357,969.62	-16.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	151,725.01	0.00	151,725.01	551,670.11	0.00	551,670.11	263.6%
Unassigned/Unappropriated Amount		9790	16,344.06	0.00	16,344.06	8,444.06	0.00	8,444.06	-48.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	90,161.73	93,919.37
6019	Student Support and Professional Development Discretionary Block Grant	6,518.92	0.00
6300	Lottery: Instructional Materials	909.59	759.59
6332	CA Community Schools Partnership Act - Implementation Grant	10,051.93	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	25,113.00	39,965.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	9,318.51	9,318.51
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	2,489.59	0.00
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	4,681.51	0.00
7435	Learning Recovery Emergency Block Grant	0.00	5,576.88
7810	Other Restricted State	8,337.12	8,337.12
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	169,816.66	99,816.66
9010	Other Restricted Local	99,811.03	100,276.49
Total, Restricted Balance		427,209.59	357,969.62

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	53,500.00	50,000.00	-6.5%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	0.0%
4) Other Local Revenue		8600-8799	1,300.00	1,000.00	-23.1%
5) TOTAL, REVENUES			92,800.00	89,000.00	-4.1%
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		198,303.80	195,047.43	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			198,303.80	195,047.43	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(105,503.80)	(106,047.43)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,857.90	106,975.06	-2.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			109,857.90	106,975.06	-2.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,354.10	927.63	-78.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,096.63	78,450.73	5.9%

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	7,000.00	3,500.00	-50.0%
5) TOTAL, REVENUES			7,000.00	3,500.00	-50.0%
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	15,000.00	15,000.00	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			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,000.00)	(11,500.00)	43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,000.00	38,500.00	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	269,421.13	311,421.13	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			269,421.13	311,421.13	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,421.13	311,421.13	15.6%
2) Ending Balance, June 30 (E + F1e)			311,421.13	349,921.13	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311,421.13	349,921.13	12.4%
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	274,441.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			274,441.50		
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)			274,441.50		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	3,500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	3,500.00	-50.0%
TOTAL, REVENUES			7,000.00	3,500.00	-50.0%
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%
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	2,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,000.00	15,000.00	15.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	0.0%
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			15,000.00	15,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	3,500.00	-50.0%
5) TOTAL, REVENUES			7,000.00	3,500.00	-50.0%
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		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,000.00)	(11,500.00)	43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,000.00	38,500.00	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	269,421.13	311,421.13	15.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,421.13	311,421.13	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,421.13	311,421.13	15.6%
2) Ending Balance, June 30 (E + F1e)			311,421.13	349,921.13	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311,421.13	349,921.13	12.4%
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
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	311,421.13	349,921.13
Total, Restricted Balance		311,421.13	349,921.13

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	12,000.00	3,000.00	-75.0%
5) TOTAL, REVENUES			12,000.00	3,000.00	-75.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	3,000.00	-75.0%
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	477,333.82	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	(477,333.82)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	(474,333.82)	-4,052.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	462,333.82	474,333.82	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			462,333.82	474,333.82	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,333.82	474,333.82	2.6%
2) Ending Balance, June 30 (E + F1e)			474,333.82	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	474,333.82	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	474,247.95		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			474,247.95		
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)			474,247.95		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	3,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	3,000.00	-75.0%
TOTAL, REVENUES			12,000.00	3,000.00	-75.0%
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	477,333.82	New

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	477,333.82	New
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	(477,333.82)	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	12,000.00	3,000.00	-75.0%
5) TOTAL, REVENUES			12,000.00	3,000.00	-75.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,000.00	3,000.00	-75.0%
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	477,333.82	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	(477,333.82)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	(474,333.82)	-4,052.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	462,333.82	474,333.82	2.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,333.82	474,333.82	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,333.82	474,333.82	2.6%
2) Ending Balance, June 30 (E + F1e)			474,333.82	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	474,333.82	0.00	-100.0%
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	6,500.00	0.00	-100.0%
5) TOTAL, REVENUES			6,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	77,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,500.00)	0.00	-100.0%
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)			(70,500.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,380.32	4,880.32	-93.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,380.32	4,880.32	-93.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,380.32	4,880.32	-93.5%
2) Ending Balance, June 30 (E + F1e)			4,880.32	4,880.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,880.32	4,880.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,005.22		
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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
10) TOTAL, ASSETS			5,005.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			5,005.22		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,800.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	0.00	-100.0%
TOTAL, REVENUES			6,500.00	0.00	-100.0%
CERTIFICATED SALARIES					
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	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	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	77,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			77,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	6,500.00	0.00	-100.0%
5) TOTAL, REVENUES			6,500.00	0.00	-100.0%
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		77,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(70,500.00)	0.00	-100.0%
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)			(70,500.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,380.32	4,880.32	-93.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,380.32	4,880.32	-93.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,380.32	4,880.32	-93.5%
2) Ending Balance, June 30 (E + F1e)			4,880.32	4,880.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,880.32	4,880.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	4,880.32	4,880.32
Total, Restricted Balance		4,880.32	4,880.32

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)	65.78	65.78	83.64	65.78	65.78	73.76
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)	65.78	65.78	83.64	65.78	65.78	73.76
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	65.78	65.78	83.64	65.78	65.78	73.76
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						

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
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	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	2,152,243.00	1.45%	2,183,454.00	1.45%	2,215,133.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,052.00	0.00%	25,052.00	0.00%	25,052.00
4. Other Local Revenues	8600-8799	20,000.00	-50.00%	10,000.00	0.00%	10,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	477,333.82	-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	(347,366.77)	3.82%	(360,640.80)	29.17%	(465,844.94)
6. Total (Sum lines A1 thru A5c)		2,327,262.05	-20.17%	1,857,865.20	-3.96%	1,784,340.06
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				712,900.48		721,488.89
b. Step & Column Adjustment				8,588.41		11,326.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	712,900.48	1.20%	721,488.89	1.57%	732,815.50
2. Classified Salaries						
a. Base Salaries				229,617.10		236,046.38
b. Step & Column Adjustment				6,429.28		6,609.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	229,617.10	2.80%	236,046.38	2.80%	242,655.68
3. Employee Benefits	3000-3999	397,869.31	1.23%	402,764.12	0.63%	405,300.76
4. Books and Supplies	4000-4999	74,400.00	0.00%	74,400.00	0.00%	74,400.00
5. Services and Other Operating Expenditures	5000-5999	363,455.00	2.75%	373,455.00	0.00%	373,455.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00

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)
9. Other Financing Uses						
a. Transfers Out	7600-7629	156,975.06	0.86%	158,328.94	0.81%	159,605.47
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,935,216.95	1.62%	1,966,483.33	1.11%	1,988,232.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		392,045.10		(108,618.13)		(203,892.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		168,069.07		560,114.17		451,496.04
2. Ending Fund Balance (Sum lines C and D1)		560,114.17		451,496.04		247,603.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		5,000.00		5,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	551,670.11		241,250.73		0.00
2. Unassigned/Unappropriated	9790	8,444.06		205,245.31		242,603.69
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		560,114.17		451,496.04		247,603.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	551,670.11		241,250.73		0.00
c. Unassigned/Unappropriated	9790	8,444.06		205,245.31		242,603.69
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		560,114.17		446,496.04		242,603.69

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.

B1d for certificated salaries in 27-28 includes filling 1.0 FTE Teacher position assumed vacant for all of 2026-27. 2028-29 includes removal of one-time stipend for reading specialist teacher funded by LREBG.

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	111,395.47	0.00%	111,395.47	0.00%	111,395.47
2. Federal Revenues	8100-8299	68,237.00	0.00%	68,237.00	0.00%	68,237.00
3. Other State Revenues	8300-8599	380,324.76	-3.89%	365,545.00	0.00%	365,545.00
4. Other Local Revenues	8600-8799	164,070.41	-68.54%	51,608.82	2.08%	52,682.18
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	347,366.77	3.82%	360,640.80	29.17%	465,844.94
6. Total (Sum lines A1 thru A5c)		1,071,394.41	-10.64%	957,427.09	11.10%	1,063,704.59
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				272,200.18		258,824.16
b. Step & Column Adjustment				4,957.34		6,088.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,333.36)		(6,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	272,200.18	-4.91%	258,824.16	0.03%	258,912.98
2. Classified Salaries						
a. Base Salaries				274,867.45		268,188.56
b. Step & Column Adjustment				7,065.44		7,073.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,744.33)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	274,867.45	-2.43%	268,188.56	2.64%	275,262.00
3. Employee Benefits	3000-3999	295,922.57	0.63%	297,783.25	0.30%	298,665.44
4. Books and Supplies	4000-4999	25,479.18	0.00%	25,479.18	0.00%	25,479.18
5. Services and Other Operating Expenditures	5000-5999	201,004.00	6.22%	213,504.00	0.00%	213,504.00
6. Capital Outlay	6000-6999	60,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,161.00	0.00%	11,161.00	0.00%	11,161.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,140,634.38	-5.76%	1,074,940.15	0.75%	1,082,984.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(69,239.97)		(117,513.06)		(19,280.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		427,209.59		357,969.62		240,456.56
2. Ending Fund Balance (Sum lines C and D1)		357,969.62		240,456.56		221,176.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	357,969.62		240,456.56		221,176.55
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		357,969.62		240,456.56		221,176.55
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)						

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)
<p>F. ASSUMPTIONS</p> <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>B1d for certificated salaries in 27-28 reflects the removal of sign-on bonus for SDC Teacher and Retention Bonus for all certificated teachers. B1d for certificated salaries in 28-29 reflects the removal of one-time stipend for Reading Specialist Teacher funded by LREBG. B2d for classified salaries in 27-28 reflects the removal of one-time stipends through one-time KIT grant.</p>						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,263,638.47	1.38%	2,294,849.47	1.38%	2,326,528.47
2. Federal Revenues	8100-8299	68,237.00	0.00%	68,237.00	0.00%	68,237.00
3. Other State Revenues	8300-8599	405,376.76	-3.65%	390,597.00	0.00%	390,597.00
4. Other Local Revenues	8600-8799	184,070.41	-66.53%	61,608.82	1.74%	62,682.18
5. Other Financing Sources						
a. Transfers In	8900-8929	477,333.82	-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)		3,398,656.46	-17.16%	2,815,292.29	1.16%	2,848,044.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				985,100.66		980,313.05
b. Step & Column Adjustment				13,545.75		17,415.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,333.36)		(6,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	985,100.66	-0.49%	980,313.05	1.16%	991,728.48
2. Classified Salaries						
a. Base Salaries				504,484.55		504,234.94
b. Step & Column Adjustment				13,494.72		13,682.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,744.33)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	504,484.55	-0.05%	504,234.94	2.71%	517,917.68
3. Employee Benefits	3000-3999	693,791.88	0.97%	700,547.37	0.49%	703,966.20
4. Books and Supplies	4000-4999	99,879.18	0.00%	99,879.18	0.00%	99,879.18
5. Services and Other Operating Expenditures	5000-5999	564,459.00	3.99%	586,959.00	0.00%	586,959.00
6. Capital Outlay	6000-6999	60,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,161.00	0.00%	11,161.00	0.00%	11,161.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Transfers Out	7600-7629	156,975.06	0.86%	158,328.94	0.81%	159,605.47
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)		3,075,851.33	-1.12%	3,041,423.48	0.98%	3,071,217.01
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		322,805.13		(226,131.19)		(223,172.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		595,278.66		918,083.79		691,952.60
2. Ending Fund Balance (Sum lines C and D1)		918,083.79		691,952.60		468,780.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	357,969.62		240,456.56		221,176.55
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	0.00		5,000.00		5,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	551,670.11		241,250.73		0.00
2. Unassigned/Unappropriated	9790	8,444.06		205,245.31		242,603.69
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		918,083.79		691,952.60		468,780.24
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	551,670.11		241,250.73		0.00
c. Unassigned/Unappropriated	9790	8,444.06		205,245.31		242,603.69
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00

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)
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		560,114.17		446,496.04		242,603.69
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.21%		14.68%		7.90%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):		Yes				
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)		65.78		63.78		63.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,075,851.33		3,041,423.48		3,071,217.01
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)		3,075,851.33		3,041,423.48		3,071,217.01
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)		153,792.57		152,071.17		153,560.85
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)		153,792.57		152,071.17		153,560.85

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)
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	66	
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	95	95	
	Charter School			
	Total ADA	95	95	N/A
Second Prior Year (2024-25)	District Regular	90	90	
	Charter School			
	Total ADA	90	90	N/A
First Prior Year (2025-26)	District Regular	84	84	
	Charter School		0	
	Total ADA	84	84	0.4%
Budget Year (2026-27)	District Regular	74		
	Charter School	0		

Total ADA	74
-----------	----

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

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	102	93		
	Charter School				
	Total Enrollment	102	93	8.8%	Not Met
Second Prior Year (2024-25)	District Regular	93	85		
	Charter School				
	Total Enrollment	93	85	8.6%	Not Met
First Prior Year (2025-26)	District Regular	86	77		
	Charter School				
	Total Enrollment	86	77	10.5%	Not Met
Budget Year (2026-27)	District Regular	77			
	Charter School				

Total Enrollment	77
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2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district is experiencing declining enrollment, however, is basic aid and budgets for flat enrollment in each subsequent year. For budget, estimating flat enrollment from 25-26 CALPADS.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district is experiencing declining enrollment, however, is basic aid and budgets for flat enrollment in each subsequent year. For budget, estimating flat enrollment from 25-26 CALPADS.

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	85	93	
	Charter School		0	
	Total ADA/Enrollment	85	93	
Second Prior Year (2024-25)	District Regular	70	85	
	Charter School	0		
	Total ADA/Enrollment	70	85	
First Prior Year (2025-26)	District Regular	66	77	
	Charter School			
	Total ADA/Enrollment	66	77	
Historical Average Ratio:				86.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				87.1%

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	66	77		
	Charter School	0			

	Total ADA/Enrollment	66	77	85.4%	Met
1st Subsequent Year (2027-28)	District Regular	66	77		
	Charter School				
	Total ADA/Enrollment	66	77	85.7%	Met
2nd Subsequent Year (2028-29)	District Regular	66	77		
	Charter School				
	Total ADA/Enrollment	66	77	85.7%	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)	83.64	73.76	67.32	65.78
b. Prior Year ADA (Funded)		83.64	73.76	67.32
c. Difference (Step 1a minus Step 1b)		(9.88)	(6.44)	(1.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(11.81%)	(8.73%)	(2.29%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,116,998.00	2,145,705.00	2,175,559.00
b1. COLA percentage		2.87%	3.06%	3.34%
b2. COLA amount (proxy for purposes of this criterion)		60,757.84	65,658.57	72,663.67

c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)

2.87%	3.06%	3.34%
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Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

(8.94%)	(5.67%)	1.05%
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LCFF Revenue Standard (Step 3, plus/minus 1%):

N/A	N/A	N/A
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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)	2,050,400.00	2,080,745.00	2,107,325.00	2,138,935.00
Percent Change from Previous Year		1.48%	1.28%	1.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.48% to 2.48%	0.28% to 2.28%	0.50% to 2.50%

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)	2,121,898.00	2,152,243.00	2,175,559.00	2,206,861.00
District's Projected Change in LCFF Revenue:		1.43%	1.08%	1.44%
Basic Aid Standard		0.48% to 2.48%	0.28% to 2.28%	0.50% to 2.50%
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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2023-24)	1,220,694.32	
Second Prior Year (2024-25)	1,252,963.26	1,744,439.01	71.8%
First Prior Year (2025-26)	1,444,081.05	2,030,632.50	71.1%
Historical Average Ratio:			72.0%

	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):	67.0% to 77.0%	67.0% to 77.0%	67.0% to 77.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
		(Form MYP, Lines B1-B3)		

Budget Year (2026-27)	1,340,386.89	1,778,241.89	75.4%	Met
1st Subsequent Year (2027-28)	1,360,299.39	1,808,154.39	75.2%	Met
2nd Subsequent Year (2028-29)	1,380,771.94	1,828,626.94	75.5%	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):	(8.94%)	(5.67%)	1.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-18.94% to 1.06%	-15.67% to 4.33%	-8.95% to 11.05%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.94% to -3.94%	-10.67% to -0.67%	-3.95% to 6.05%

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 MYR, Line A2)			
First Prior Year (2025-26)	83,558.53		
Budget Year (2026-27)	68,237.00	(18.34%)	Yes
1st Subsequent Year (2027-28)	68,237.00	0.00%	Yes
2nd Subsequent Year (2028-29)	68,237.00	0.00%	No

Explanation:
(required if Yes)

Removal of carryover for Title I (approx. 10k) as well as ongoing reductions to Title I and Title II, net of increase in REAP.

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

First Prior Year (2025-26)
Budget Year (2026-27)
1st Subsequent Year (2027-28)
2nd Subsequent Year (2028-29)

451,011.29		
405,376.76	(10.12%)	No
390,597.00	(3.65%)	No
390,597.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2025-26)
Budget Year (2026-27)
1st Subsequent Year (2027-28)
2nd Subsequent Year (2028-29)

230,761.75		
184,070.41	(20.23%)	Yes
61,608.82	(66.53%)	Yes
62,682.18	1.74%	No

Explanation:
(required if Yes)

26-27 reflects removal of discretionary funds such as donations, which are budgeted as received, and the Certified Wellness Coach Employer Grant, which expires and will be fully spent by June 30, 2026. 2027-28 further reflects the removal of Trinchero Foundation funds, which are related to a 3-year discretionary grant subject to re-application and approval.

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

First Prior Year (2025-26)	137,157.00		
Budget Year (2026-27)	99,879.18	(27.18%)	Yes
1st Subsequent Year (2027-28)	99,879.18	0.00%	Yes
2nd Subsequent Year (2028-29)	99,879.18	0.00%	No

Explanation:
(required if Yes)

Reflects ongoing reductions outlined by district administration, including instructional supplies and materials, maintenance supplies and materials, and administration supplies and materials.

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

First Prior Year (2025-26)	848,975.29		
Budget Year (2026-27)	564,459.00	(33.51%)	Yes
1st Subsequent Year (2027-28)	586,959.00	3.99%	Yes
2nd Subsequent Year (2028-29)	586,959.00	0.00%	No

Explanation:
(required if Yes)

Reflects ongoing reductions identified by district administration, including legal fees, contracted services for landscaping, employee reimbursements for travel, and contracted mental health services, in addition to removal of one-time costs associated with a routine restricted maintenance project completed during the 25-26 fiscal year.

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

First Prior Year (2025-26)	765,331.57		
Budget Year (2026-27)	657,684.17	(14.07%)	Met
1st Subsequent Year (2027-28)	520,442.82	(20.87%)	Not Met
2nd Subsequent Year (2028-29)	521,516.18	.21%	Met

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

First Prior Year (2025-26)	986,132.29		
Budget Year (2026-27)	664,338.18	(32.63%)	Not Met
1st Subsequent Year (2027-28)	686,838.18	3.39%	Met
2nd Subsequent Year (2028-29)	686,838.18	0.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Removal of carryover for Title I (approx. 10k) as well as ongoing reductions to Title I and Title II, net of increase in REAP.

Explanation:

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

Explanation:

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

26-27 reflects removal of discretionary funds such as donations, which are budgeted as received, and the Certified Wellness Coach Employer Grant, which expires and will be fully spent by June 30, 2026. 2027-28 further reflects the removal of Trinchero Foundation funds, which are related to a 3-year discretionary grant subject to re-application and approval.

- 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)

Reflects ongoing reductions outlined by district administration, including instructional supplies and materials, maintenance supplies and materials, and administration supplies and materials.

Explanation:

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

Reflects ongoing reductions identified by district administration, including legal fees, contracted services for landscaping, employee reimbursements for travel, and contracted mental health services, in addition to removal of one-time costs associated with a routine restricted maintenance project completed during the 25-26 fiscal year.

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?

Yes

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)

2,992,169.33

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

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	2,992,169.33	89,765.08	0.00 Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

<input type="checkbox"/>	Other (explanation must be provided)

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)	1,046,685.62	932,735.20	626,058.83
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,671.84	23,744.06	16,344.06
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,057,357.46	956,479.26	642,402.89
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,858,979.27	3,097,384.16	3,463,170.33
	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)	2,858,979.27	3,097,384.16	3,463,170.33
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	37.0%	30.9%	18.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		12.3%	10.3%	6.2%

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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	377.70	1,755,800.32	N/A	Met
Second Prior Year (2024-25)	(111,380.84)	1,851,288.03	6.0%	Met
First Prior Year (2025-26)	(328,076.37)	2,190,490.40	15.0%	Not Met
Budget Year (2026-27) (Information only)	392,045.10	1,935,216.95		

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)	531,058.94	607,148.58	N/A	Met
Second Prior Year (2024-25)	655,881.60	607,526.28	7.4%	Not Met
First Prior Year (2025-26)	570,541.75	496,145.44	13.0%	Not Met
Budget Year (2026-27) (Information only)	168,069.07			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:

(required if NOT met)

For 2024-25, the difference is a result of increased deficit spending in 2023-24 for special education, requiring a greater contribution from the unrestricted general fund and reducing the available beginning balance for 2024-25. For 25-26, increased deficit spending as a result of a retroactive component of the negotiated salary increase with certificated staff for 2024-25 (retention bonus) and a greater transfer-out to the cafeteria fund than originally projected with estimated actuals, further reducing the available beginning balance for 2025-26. Estimated actuals are based on known data at the time of budget development.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	1,188,474.69	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.)	66	64	64
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?

Yes

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,075,851.33	3,041,423.48	3,071,217.01
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,075,851.33	3,041,423.48	3,071,217.01
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	153,792.57	152,071.17	153,560.85
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)	153,792.57	152,071.17	153,560.85

10C. Calculating the District's Budgeted Reserve Amount

DATAENTRY: 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	551,670.11	241,250.73	0.00
3. General Fund - Unassigned/Unappropriated Amount			

	(Fund 01, Object 9790) (Form MYP, Line E1c)	8,444.06	205,245.31	242,603.69
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)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	560,114.17	446,496.04	242,603.69
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.21%	14.68%	7.90%
	District's Reserve Standard (Section 10B, Line 7):	153,792.57	152,071.17	153,560.85
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Certified Wellness Coach is funded through one-time funds including a CWC Employer Grant in 25-26, and a local grant from NCOE in 26-27. Ongoing Special Education costs are partially funded through one-time Trinchero Foundation funds, which are subject to re-application and approval. Removal of this funding source in the MYP leads to further erosion of the projected ending fund balance in 27-28.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(332,496.16)			
Budget Year (2026-27)	(347,366.77)	14,870.61	4.5%	Met
1st Subsequent Year (2027-28)	(360,640.80)	13,274.03	3.8%	Met
2nd Subsequent Year (2028-29)	(465,844.94)	105,204.14	29.2%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	477,333.82	477,333.82	New	Not Met
1st Subsequent Year (2027-28)	0.00	(477,333.82)	(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)	159,857.90			
Budget Year (2026-27)	156,975.06	(2,882.84)	(1.8%)	Met

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

158,328.94	1,353.88	.9%	Met
159,605.47	1,276.53	.8%	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 in 27-28 are projected to increase as a result of the removal of Trinchero Foundation funds, which are subject to re-application and approval. These funds are currently being utilized for ongoing costs, so their loss would impact contributions from the unrestricted general fund for the SpEd program.
--

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)

One-time transfer-in from Fund 17 (special reserve) is required as a result of deficit spending in 24-25 and 25-26. This transfer will allow the district to meet the required reserves and maintain positive cash flow.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	6	Property Tax Levy (Fund 51)	Disbursed by County Auditor (Fund 51)	715,410
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund (Fund 01) or Cafeteria Fund (Fund 13)	General Fund (Fund 01) or Cafeteria Fund (Fund 13)	134,587

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

TOTAL:				849,997

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)

Leases				
Certificates of Participation				
General Obligation Bonds	317,437	336,243	354,999	380,200
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	317,437	336,243	354,999	380,200
Has total annual payment increased over prior year (2025-26)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Property tax levy calculated and apportioned by the County Auditor-Controller's Property Tax Division.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

District provides 100% health and welfare benefits with no employer cap to one former employee and eligible dependent effective March 1, 2024, until age 65 or otherwise eligible for Medicare.

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	0

4 OPEB Liabilities

a. Total OPEB liability	101,525.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	101,525.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated

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

5. OPEB Contributions

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

Method

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

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

d. Number of retirees receiving OPEB benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	28,052.64	31,238.61	33,423.06
	28,052.64	31,238.61	33,423.06
	0.00	0.00	0.00
	1.00	1.00	1.00

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)

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	9.00	8.00	8.00	8.00

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:

Jun 18, 2025

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:

Jun 19, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jun 18, 2025

4. Period covered by the agreement:

Begin Date:

	End Date:
--	-----------

5. Salary settlement:

Budget Year 1st Subsequent Year 2nd Subsequent Year

	(2026-27)	(2027-28)	(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			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

--

Negotiations Not Settled

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

--

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

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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	7.00	9.12	9.12	9.12

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.

N/A

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

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year (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)
--------------------------	----------------------------------	----------------------------------

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

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

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:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	1.00	1.00	1.00	1.00

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

(2026-27)	(2027-28)	(2028-29)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 16, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A5. District entered into a multi-year contract with the certificated unit providing for 5.5% increases each year; statutory COLA for 26-27 is 2.87% and the projected property tax increase is 1.5%. A6. 100% employer paid health and welfare is provided for one former employee with no cap A8. Disclosures of collective bargaining adopted June 18, 2025, 2024-25 First Interim financial report adopted December 16, 2025, indicated signs of discal distress. The district adopted a fiscal stabilization plan in response, and continues to work toward balancing its budget.

End of School District Budget Criteria and Standards Review

Howell Mountain Elementary School District 2026-27 Budget Cash Flow

Actuals thru the month of:	Object	Begin Balances (Ref. Only)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL
N/A																	
A. BEGINNING CASH			762,805.78	599,548.21	475,428.25	296,155.40	550,870.29	635,877.84	1,354,825.96	1,160,509.99	1,173,607.52	1,035,922.66	1,393,242.54	1,274,109.50			
B. RECEIPTS																	
Revenue Limit Sources																	
Principal Apportionment	8010-8019		8,215.50	8,215.50	12,397.50	8,215.50	-	4,182.00	3,286.20	3,833.90	8,015.90	3,833.90	3,833.90	7,468.20	-		71,498.00
Property Taxes	8020-8079		-	-	-	-	299,247.31	901,004.32	14,831.53	57,396.17	68,374.63	557,976.50	132,374.81	49,539.73	-		2,080,745.00
Miscellaneous Funds	8080-8099		-	-	-	-	-	-	-	-	14,158.36	28,071.66	9,023.03	60,142.41	-		111,395.47
Federal Revenue	8100-8299		-	-	-	-	-	-	-	38,218.23	-	-	-	29,075.11	943.66		68,237.00
Other State Revenue	8300-8599		18,757.80	18,757.80	18,757.80	23,245.30	8,637.00	-	11,990.62	143,753.64	8,753.64	19,126.14	8,753.64	91,185.12	33,658.26		405,376.76
Other Local Revenue	8600-8799		5,000.00	-	-	5,000.00	-	36,157.00	5,000.00	-	-	5,000.00	-	127,913.41	-		184,070.41
Interfund Transfers In	8910-8929		-	-	-	477,333.82	-	-	-	-	-	-	-	-	-		477,333.82
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL RECEIPTS			31,973.30	26,973.30	31,155.30	513,794.62	307,884.31	941,343.32	35,108.35	243,201.94	99,302.54	614,008.20	153,985.38	365,323.98	34,601.92	-	3,398,656.46
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999		27,085.59	74,911.76	79,414.38	81,997.38	78,825.30	93,991.02	85,401.85	87,679.04	87,332.65	83,849.66	93,991.02	110,621.00			985,100.66
Classified Salaries	2000-2999		17,645.07	31,126.11	41,693.32	45,270.20	45,415.54	37,769.39	39,907.99	52,483.51	45,248.67	44,188.11	50,063.34	53,673.31			504,484.55
Employee Benefits	3000-3999		17,535.15	47,235.33	52,729.76	51,103.03	53,378.84	51,940.51	54,640.00	57,166.79	55,264.15	56,812.50	47,033.03	148,952.81			693,791.88
Books and Supplies	4000-4999		316.39	4,075.04	6,407.47	2,670.09	10,465.62	5,931.13	10,404.92	2,010.82	1,382.11	13,724.22	5,197.46	37,293.90			99,879.18
Operations and Services	5000-5999		24,162.52	34,162.39	34,192.85	73,081.66	38,023.92	34,168.04	41,329.43	33,040.46	42,491.58	59,534.72	80,084.35	70,187.09			564,459.00
Capital Outlay	6000-6599		-	-	-	-	-	-	-	-	-	-	-	60,000.00			60,000.00
Other Outgo	7000-7499		-	-	-	-	-	-	-	-	8,613.67	-	-	2,547.33			11,161.00
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	156,975.06			156,975.06
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL DISBURSEMENTS			86,744.73	191,510.64	214,437.77	254,122.35	226,109.22	223,800.08	231,684.19	232,380.61	240,332.84	258,109.20	276,369.19	640,250.50	-	-	3,075,851.33
D. BALANCE SHEET TRANSACTIONS																	
Assets																	
Cash Not in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-			-
Accounts Receivable	9200-9299	(71,979.64)	15,525.95	40,440.81	3,128.48	11,937.00	249.68	-	-	-	124.84	124.84	124.84	-	74,551.38	-	71,656.45
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-		-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-		-
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-		-
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		-
SUBTOTAL ASSETS		(71,979.64)	15,525.95	40,440.81	3,128.48	11,937.00	249.68	-	-	-	124.84	124.84	124.84	-	74,551.38	-	71,656.45
Liabilities																	
Accounts Payable	9500-9599	149,000.00	(124,012.09)	(23.43)	881.14	(16,894.37)	2,982.77	1,404.88	2,259.88	2,276.21	3,220.60	1,296.03	3,125.94	(16,613.01)			(140,095.47)
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-			-
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-			-
Deferred Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-			-
SUBTOTAL LIABILITIES		149,000.00	(124,012.09)	(23.43)	881.14	(16,894.37)	2,982.77	1,404.88	2,259.88	2,276.21	3,220.60	1,296.03	3,125.94	(16,613.01)	-	-	(140,095.47)
Nonoperating																	
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL BALANCE SHEET TRANSACTIONS		77,020.36	(108,486.14)	40,417.38	4,009.62	(4,957.37)	3,232.45	1,404.88	2,259.88	2,276.21	3,345.44	1,420.88	3,250.78	(16,613.01)	74,551.38	-	(68,439.02)
E. NET INCREASE/DECREASE (B - C + D)			(163,257.57)	(124,119.96)	(179,272.86)	254,714.90	85,007.55	718,948.12	(194,315.97)	13,097.53	(137,684.86)	357,319.87	(119,133.03)	(291,539.53)	109,153.30	-	254,366.11
F. ENDING CASH (A + E)			599,548.21	475,428.25	296,155.40	550,870.29	635,877.84	1,354,825.96	1,160,509.99	1,173,607.52	1,035,922.66	1,393,242.54	1,274,109.50	982,569.97	109,153.30	-	
G. ENDING CASH, PLUS CASH ACCRUALS & ADJUSTMENTS																	

2027-28 Cash Flow

Actuals thru the month of:	Object	Begin Balances (Ref. Only)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL
N/A																	
A. BEGINNING CASH			982,569.97	954,750.17	731,409.88	541,206.74	306,967.15	389,644.13	1,094,646.40	891,805.78	895,839.32	752,160.36	1,109,171.81	983,756.74			
B. RECEIPTS																	
Revenue Limit Sources																	
Principal Apportionment			8,215.50	8,215.50	12,397.50	8,215.50	-	4,182.00	3,286.20	3,833.90	8,015.90	3,833.90	3,833.90	7,468.20	-		71,498.00
Property Taxes			-	-	-	-	303,736.00	914,519.31	15,054.00	58,257.11	69,400.25	566,346.10	134,360.42	50,282.82	-		2,111,956.00
Miscellaneous Funds			-	-	-	-	-	-	-	-	14,158.36	28,071.66	9,023.03	60,142.41	-		111,395.47
Federal Revenue			-	-	-	-	-	-	-	38,218.23	-	-	-	29,075.11	943.66		68,237.00
Other State Revenue			18,073.90	18,073.90	18,073.90	22,397.79	8,322.10	-	11,553.45	138,512.48	8,434.49	18,428.81	8,434.49	87,860.57	32,431.10		390,597.00
Other Local Revenue			1,673.51	-	-	1,673.51	-	12,101.84	1,673.51	-	-	1,673.51	-	42,812.93	-		61,608.82
Interfund Transfers In			-	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Sources			-	-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL RECEIPTS			27,962.92	26,289.40	30,471.40	32,286.80	312,058.10	930,803.15	31,567.16	238,821.72	100,009.00	618,353.98	155,651.84	277,642.05	33,374.76	-	2,815,292.29
C. DISBURSEMENTS																	
Certificated Salaries			26,953.96	74,547.69	79,028.43	81,598.87	78,442.21	93,534.22	84,986.80	87,252.92	86,908.22	83,442.15	93,534.22	110,083.38			980,313.05
Classified Salaries			17,636.34	31,110.71	41,672.69	45,247.80	45,393.07	37,750.70	39,888.25	52,457.54	45,226.28	44,166.24	50,038.57	53,646.75			504,234.94
Employee Benefits			17,705.89	47,695.27	53,243.19	51,600.62	53,898.59	52,446.26	55,172.03	57,723.42	55,802.26	57,365.69	47,490.99	150,403.17			700,547.37
Books and Supplies			316.39	4,075.04	6,407.47	2,670.09	10,465.62	5,931.13	10,404.92	2,010.82	1,382.11	13,724.22	5,197.46	37,293.90			99,879.18
Operations and Services			25,125.66	35,524.15	35,555.81	75,994.78	39,539.60	35,530.01	42,976.87	34,357.49	44,185.35	61,907.84	83,276.61	72,984.83			586,959.00
Capital Outlay			-	-	-	-	-	-	-	-	-	-	-	-			-
Other Outgo			-	-	-	-	-	-	-	-	8,613.67	-	-	2,547.33			11,161.00
Interfund Transfers Out			-	-	-	-	-	-	-	-	-	-	-	158,328.94			158,328.94
All Other Financing Uses			-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL DISBURSEMENTS			87,738.25	192,952.85	215,907.59	257,112.16	227,739.08	225,192.32	233,428.87	233,802.19	242,117.89	260,606.14	279,537.84	585,288.31	-	-	3,041,423.48
D. BALANCE SHEET TRANSACTIONS																	
Assets																	
Cash Not in Treasury			-	-	-	-	-	-	-	-	-	-	-	-	-		-
Accounts Receivable			(100,895.82)	(21,763.15)	(56,686.99)	(4,385.27)	(16,732.41)	(349.99)	-	-	(174.99)	(174.99)	(174.99)	-		(100,442.80)	
Due From Other Funds			-	-	-	-	-	-	-	-	-	-	-	-		-	
Stores			-	-	-	-	-	-	-	-	-	-	-	-		-	
Prepaid Expenditures			-	-	-	-	-	-	-	-	-	-	-	-		-	
Other Current Assets			-	-	-	-	-	-	-	-	-	-	-	-		-	
SUBTOTAL ASSETS			(100,895.82)	(21,763.15)	(56,686.99)	(4,385.27)	(16,732.41)	(349.99)	-	-	(174.99)	(174.99)	(174.99)	-	-	-	(100,442.80)
Liabilities																	
Accounts Payable			64,542.76	53,718.68	10.15	(381.68)	7,318.18	(1,292.05)	(608.56)	(978.92)	(985.99)	(1,395.08)	(561.41)	(1,354.07)	7,196.31		60,685.56
Due To Other Funds			-	-	-	-	-	-	-	-	-	-	-	-	-		-
Current Loans			-	-	-	-	-	-	-	-	-	-	-	-		-	
Deferred Revenues			2,195.47	-	-	-	-	-	-	-	-	-	-	-		-	
SUBTOTAL LIABILITIES			66,738.23	53,718.68	10.15	(381.68)	7,318.18	(1,292.05)	(608.56)	(978.92)	(985.99)	(1,395.08)	(561.41)	(1,354.07)	7,196.31	-	60,685.56
Nonoperating																	
Suspense Clearing			-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL BALANCE SHEET TRANSACTIONS			(34,157.59)	31,955.53	(56,676.84)	(4,766.96)	(9,414.23)	(1,642.04)	(608.56)	(978.92)	(985.99)	(1,570.07)	(736.40)	(1,529.07)	7,196.31	-	(39,757.24)
E. NET INCREASE/DECREASE (B - C + D)			(27,819.80)	(223,340.29)	(190,203.14)	(234,239.59)	82,676.98	705,002.27	(202,840.62)	4,033.54	(143,678.95)	357,011.45	(125,415.07)	(300,449.95)	33,374.76	-	(265,888.43)
F. ENDING CASH (A + E)			954,750.17	731,409.88	541,206.74	306,967.15	389,644.13	1,094,646.40	891,805.78	895,839.32	752,160.36	1,109,171.81	983,756.74	683,306.79	33,374.76	-	-
G. ENDING CASH, PLUS CASH ACCRUALS & ADJUSTMENTS																	

Howell Mountain Elementary (66258) - HMESD 26-27 Budget	v27.1b						PY1						v27.1b						6/3/2026						CY						v27.1b						CY1						v27.1b						CY2					
LOCAL CONTROL FUNDING FORMULA	2025-26						2026-27						2027-28						2028-29																																			
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation						Base Grant Proration						Unduplicated Pupil Percentage						COLA & Augmentation						Base Grant Proration						Unduplicated Pupil Percentage																							
Calculation Factors	2.30%		0.00%		61.33%		61.33%		4.31%		0.00%		60.93%		60.93%		3.30%		0.00%		60.37%		60.37%		3.09%		0.00%		61.33%		61.33%																							
	3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		3PY Average		Current Year		Current Year		Current Year		Current Year																							
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total																								
Grades TK-3	43.19	\$ 10,256	\$ 1,067	\$ 1,389	\$ 466	\$ 569,148	40.35	\$ 10,698	\$ 1,113	\$ 1,439	\$ 455	\$ 553,019	38.74	\$ 11,051	\$ 1,149	\$ 1,473	\$ 426	\$ 546,190	38.30	\$ 11,392	\$ 1,185	\$ 1,543	\$ 517	\$ 560,604	38.30	\$ 11,392	\$ 1,185	\$ 1,543	\$ 517	\$ 560,604																								
Grades 4-6	21.75	10,411		1,277	428	263,531	19.40	10,860		1,323	419	244,479	19.01	11,218		1,354	392	246,446	20.51	11,565		1,419	476	276,053	20.51	11,565		1,419	476	276,053																								
Grades 7-8	18.70	10,719		1,315	441	233,279	14.27	11,181		1,363	431	185,146	10.10	11,550		1,395	403	134,812	7.77	11,907		1,461	490	107,672	7.77	11,907		1,461	490	107,672																								
Grades 9-12	-	12,423	323	1,563	524	-	-	12,958	337	1,620	512	-	-	13,386	348	1,658	479	-	-	-	13,800	359	1,737	583	-	-	-	13,800	359	1,737	583	-																						
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
Total Base, Supplemental, and Concentration Grant		\$ 869,841	\$ 46,083	\$ 112,348	\$ 37,686	\$ 1,065,958		\$ 801,901	\$ 44,910	\$ 103,192	\$ 32,641	\$ 982,644		\$ 758,025	\$ 44,512	\$ 96,898	\$ 28,013	\$ 927,448		\$ 766,029	\$ 45,385	\$ 99,528	\$ 33,387	\$ 944,329		\$ 766,029	\$ 45,385	\$ 99,528	\$ 33,387	\$ 944,329																								
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
TOTAL BASE	83.64	\$ 869,841	\$ 46,083	\$ 112,348	\$ 37,686	\$ 1,065,958	74.02	\$ 801,901	\$ 44,910	\$ 103,192	\$ 32,641	\$ 982,644	67.85	\$ 758,025	\$ 44,512	\$ 96,898	\$ 28,013	\$ 927,448	66.58	\$ 766,029	\$ 45,385	\$ 99,528	\$ 33,387	\$ 944,329	66.58	\$ 766,029	\$ 45,385	\$ 99,528	\$ 33,387	\$ 944,329																								
ADD ONS:																																																						
Targeted Instructional Improvement Block Grant						\$ 9,593						\$ 9,593						\$ 9,593													\$ 9,593																							
Home-to-School Transportation (COLA added commencing 2023-24)						-						-						-													-																							
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-						-													-																							
Transitional Kindergarten (Commencing 2022-23)	TK ADA	3.51	TK Add-on rate	\$ 5,545.00		19,463	TK ADA	-	TK Add-on rate	\$ 5,704.00		-	TK ADA	-	TK Add-on rate	\$ 5,892.00		-	TK ADA	-	TK Add-on rate	\$ 6,074.00		-	TK ADA	-	TK Add-on rate	\$ 6,074.00		-	-																							
ECONOMIC RECOVERY TARGET PAYMENT						70,774						70,774						70,774													70,774																							
LCFF Entitlement Before Adjustments						\$ 1,165,788						\$ 1,063,011						\$ 1,007,815													\$ 1,024,696																							
Miscellaneous Adjustments						-						-						-													-																							
ADJUSTED LCFF ENTITLEMENT						\$ 1,165,788						\$ 1,063,011						\$ 1,007,815													\$ 1,024,696																							
Local Revenue (including RDA)						(2,051,284)						(2,080,745)						(2,111,956)													(2,143,636)																							
Gross State Aid						\$ -						\$ -						\$ -													\$ -																							
Education Protection Account Entitlement						(16,728)						(14,804)						(13,570)													(13,316)																							
Net State Aid						\$ -						\$ -						\$ -													\$ -																							
MINIMUM STATE AID CALCULATION																																																						
			12-13 Rate	2025-26 ADA	Minimum State Aid				12-13 Rate	2026-27 ADA	Minimum State Aid				12-13 Rate	2027-28 ADA	Minimum State Aid				12-13 Rate	2028-29 ADA	Minimum State Aid																															
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,865.48	83.64	\$ 490,589				\$ 5,865.48	74.02	\$ 434,163				\$ 5,865.48	67.85	\$ 397,973				\$ 5,865.48	66.58	\$ 390,524							\$ 390,524																								
2012-13 NSS Allowance (deficit)			\$ -		-				\$ -		-				\$ -		-				\$ -		-								-																							
Minimum State Aid Adjustments					-						-						-						-								-																							
Less Current Year Property Taxes/In-Lieu					(2,051,284)						(2,080,745)						(2,111,956)						(2,143,636)							(2,143,636)																								
Less Education Protection Account Entitlement					(16,728)						(14,804)						(13,570)						(13,316)							(13,316)																								
Subtotal State Aid for Historical RL/Charter General BG					\$ -						\$ -						\$ -						\$ -							\$ -																								
Categorical Minimum State Aid					54,770						54,770						54,770						54,770							54,770																								
Charter School Categorical Block Grant adjusted for ADA					-						-						-						-							-																								
Minimum State Aid Guarantee Before Proration Factor					\$ 54,770						\$ 54,770						\$ 54,770						\$ 54,770							\$ 54,770																								
Proration Factor					0.00%						0.00%						0.00%						0.00%							0.00%																								
Minimum State Aid Guarantee					\$ 54,770						\$ 54,770						\$ 54,770						\$ 54,770							\$ 54,770																								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																						
LCFF Entitlement					-						-						-						-								-																							
Minimum State Aid plus Property Taxes including RDA					-						-						-						-								-																							
Offset					-						-						-						-								-																							
Minimum State Aid Prior to Offset					-						-						-						-								-																							
Total Minimum State Aid with Offset					-						-						-						-								-																							
State Aid Before Additional State Aid					\$ 54,770						\$ 54,770						\$ 54,770						\$ 54,770							\$ 54,770																								
ADDITIONAL STATE AID					\$ 54,770						\$ 54,770						\$ 54,770						\$ 54,770							\$ 54,770																								
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 54,770						\$ 54,770						\$ 54,770						\$ 54,770							\$ 54,770																								
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler					\$ 1,165,788						\$ 1,063,011						\$ 1,007,815						\$ 1,024,696							\$ 1,024,696																								
Change Over Prior Year			-8.10%	(102,745)					-8.82%	(102,777)							-5.19%	(55,196)				1.68%	16,881							15,390																								
LCFF Entitlement Per ADA (excluding Categorical MSA)					13,938						14,361						14,854						15,390							15,390																								
Per-ADA Change Over Prior Year			1.92%	263					3.03%	423						493						536								536																								
Basic Aid Status (school districts only)					Basic Aid						Basic Aid						Basic Aid						Basic Aid							Basic Aid																								
LCFF SOURCES INCLUDING EXCESS TAXES																																																						
			Increase	2025-26					Increase	2026-27							Increase	2027-28				Increase	2028-29																															
State Aid		0.00%	-	\$ 54,770					0.00%	-	\$ 54,770						0.00%	-	\$ 54,770			0.00%	-	\$ 54,770						\$ 54,770</																								

Howell Mountain Elementary (66258) - HMESD 26-27 Budget		6/3/2026							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
General Assumptions									
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	93	86	77	77	77	77	77	77	
Unduplicated Pupil Count (UPC)	58	54	45	47	47	47	47	47	
Unduplicated Pupil Percentage (UPP)	60.34%	62.63%	61.33%	60.93%	60.37%	61.33%	61.33%	61.33%	
Current Year LCFF Average Daily Attendance (ADA)	85.09	71.18	66.58	66.58	66.58	66.58	66.58	66.58	
Funded LCFF ADA	95.44	92.76	83.64	74.02	67.85	66.58	66.58	66.58	
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
LCFF Entitlement Summary									
Base Grant	\$960,239	\$943,330	\$869,841	\$801,901	\$758,025	\$766,029	\$789,846	\$814,469	
Grade Span Adjustment	48,308	46,079	46,083	44,910	44,512	45,385	46,802	48,258	
Adjusted Base Grant	\$1,008,547	\$989,409	\$915,924	\$846,811	\$802,537	\$811,414	\$836,648	\$862,727	
Supplemental Grant	121,712	123,933	112,348	103,192	96,898	99,528	102,623	105,822	
Concentration Grant	35,007	49,070	37,686	32,641	28,013	33,387	34,424	35,496	
Total Base, Supplemental and Concentration Grant	\$1,165,266	\$1,162,412	\$1,065,958	\$982,644	\$927,448	\$944,329	\$973,695	\$1,004,045	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	9,593	9,593	9,593	9,593	9,593	9,593	9,593	9,593	
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	70,774	70,774	70,774	70,774	70,774	70,774	70,774	70,774	
Add-on: Transitional Kindergarten	17,320	25,254	19,463	-	-	-	-	-	
Total Allowance and Add-On Amounts	\$97,687	\$106,121	\$99,830	\$80,367	\$80,367	\$80,367	\$80,367	\$80,367	
Total LCFF Entitlement before Adjustments (excludes Additional State Aid)	\$1,262,953	\$1,268,533	\$1,165,788	\$1,063,011	\$1,007,815	\$1,024,696	\$1,054,062	\$1,084,412	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 1,262,953	\$ 1,268,533	\$ 1,165,788	\$ 1,063,011	\$ 1,007,815	\$ 1,024,696	\$ 1,054,062	\$ 1,084,412	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,233	\$ 13,675	\$ 13,938	\$ 14,361	\$ 14,854	\$ 15,390	\$ 15,832	\$ 16,287	
Additional State Aid	54,770	54,770	54,770	54,770	54,770	54,770	54,770	54,770	
Total LCFF Entitlement with Additional State Aid	1,317,723	1,323,303	1,220,558	1,117,781	1,062,585	1,079,466	1,108,832	1,139,182	
LCFF Sources Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 1,891,878	\$ 2,048,162	\$ 2,051,284	\$ 2,080,745	\$ 2,111,956	\$ 2,143,636	\$ 2,175,791	\$ 2,208,427	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,804	\$ 13,570	\$ 13,316	\$ 13,316	\$ 13,316	
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional State Aid	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
Total Funding Sources	\$ 1,965,736	\$ 2,121,484	\$ 2,122,782	\$ 2,150,319	\$ 2,180,296	\$ 2,211,722	\$ 2,243,877	\$ 2,276,513	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,804	\$ 13,570	\$ 13,316	\$ 13,316	\$ 13,316	
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-4 less Prior Year Accrual)	-	-	-	-	-	-	-	-	
Property Taxes (Object 8021 to 8089)	\$ 1,891,878	\$ 2,048,162	\$ 2,051,284	\$ 2,080,745	\$ 2,111,956	\$ 2,143,636	\$ 2,175,791	\$ 2,208,427	
% Change	8.2608%	0.1524%	1.4362%	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	
Total LCFF Entitlement	\$ 1,262,953	\$ 1,268,533	\$ 1,165,788	\$ 1,063,011	\$ 1,007,815	\$ 1,024,696	\$ 1,054,062	\$ 1,084,412	
Additional State Aid	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,804	\$ 13,570	\$ 13,316	\$ 13,316	\$ 13,316	
Excess Taxes before Minimum State Aid	\$ 628,925	\$ 779,629	\$ 885,496	\$ 1,017,734	\$ 1,104,141	\$ 1,118,940	\$ 1,121,729	\$ 1,124,015	
Total Funding Sources	\$ 1,965,736	\$ 2,121,484	\$ 2,122,782	\$ 2,150,319	\$ 2,180,296	\$ 2,211,722	\$ 2,243,877	\$ 2,276,513	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIG & Transportation)	\$ 1,151,411	\$ 1,140,707	\$ 1,060,931	\$ 972,355	\$ 928,081	\$ 936,958	\$ 962,192	\$ 988,271	
Supplemental and Concentration Grant funding in the LCAP year	\$ 156,719	\$ 173,003	\$ 150,034	\$ 135,833	\$ 124,911	\$ 132,915	\$ 137,047	\$ 141,318	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 8,079	\$ 11,324	\$ 8,697	\$ 7,533	\$ 6,465	\$ 7,706	\$ 7,944	\$ 8,192	
Percentage to Increase or Improve Services	13.64%	15.47%	14.14%	13.97%	13.46%	14.19%	14.24%	14.30%	
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
District Funded NSS ADA	-	-	-	-	-	-	-	-	
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 12,652.68	\$ 13,003.30	\$ 13,177.76	\$ 13,705.54	\$ 14,098.87	\$ 14,637.18	\$ 15,092.22	\$ 15,562.40	
Grades 4-6	\$ 11,633.62	\$ 11,956.50	\$ 12,116.37	\$ 12,602.00	\$ 12,964.03	\$ 13,459.40	\$ 13,878.37	\$ 14,311.31	
Grades 7-8	\$ 11,977.93	\$ 12,310.13	\$ 12,474.83	\$ 12,974.49	\$ 13,347.70	\$ 13,857.43	\$ 14,288.03	\$ 14,733.77	
Grades 9-12	\$ 14,242.49	\$ 14,638.69	\$ 14,833.86	\$ 15,427.58	\$ 15,871.63	\$ 16,478.31	\$ 16,990.39	\$ 17,519.92	
Base Grants									
Grades TK-3	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660	
Grades 9-12	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673	
Grade Span Adjustment									
Grades TK-3	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260	
Grades 9-12	\$ 312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,811	\$ 12,200	\$ 12,577	\$ 12,968	\$ 13,372	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660	
Grades 9-12	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,295	\$ 13,734	\$ 14,159	\$ 14,599	\$ 15,054	
Prorated Base Grants									
Grades TK-3	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392	\$ 11,746	\$ 12,112	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565	\$ 11,925	\$ 12,297	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907	\$ 12,277	\$ 12,660	
Grades 9-12	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,958	\$ 13,386	\$ 13,800	\$ 14,229	\$ 14,673	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185	\$ 1,222	\$ 1,260	
Grades 9-12	\$ 312	\$ 316	\$ 323	\$ 337	\$ 348	\$ 359	\$ 370	\$ 381	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3									
Grades TK-3	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,362	\$ 2,440	\$ 2,515	\$ 2,594	\$ 2,674	
Grades 4-6	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,172	\$ 2,244	\$ 2,313	\$ 2,385	\$ 2,459	
Grades 7-8	\$ 2,070	\$ 2,092	\$ 2,144	\$ 2,236	\$ 2,310	\$ 2,381	\$ 2,455	\$ 2,531	
Grades 9-12	\$ 2,440	\$ 2,489	\$ 2,549	\$ 2,659	\$ 2,747	\$ 2,832	\$ 2,920	\$ 3,012	

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Howell Mountain Elementary (66258) - HMESD 26-27 Budget		6/3/2026							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Actual - 1.00 ADA, Local UPP as follows:	60.34%	62.63%	61.33%	60.93%	60.37%	61.33%	61.33%	61.33%	
Grades TK-3	\$ 1,322	\$ 1,386	\$ 1,389	\$ 1,439	\$ 1,473	\$ 1,543	\$ 1,591	\$ 1,640	
Grades 4-6	\$ 1,215	\$ 1,275	\$ 1,277	\$ 1,323	\$ 1,354	\$ 1,419	\$ 1,463	\$ 1,508	
Grades 7-8	\$ 1,251	\$ 1,312	\$ 1,315	\$ 1,363	\$ 1,395	\$ 1,461	\$ 1,506	\$ 1,553	
Grades 9-12	\$ 1,488	\$ 1,561	\$ 1,563	\$ 1,620	\$ 1,658	\$ 1,737	\$ 1,791	\$ 1,847	
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,677	\$ 7,930	\$ 8,175	\$ 8,429	\$ 8,692	
Grades 4-6	\$ 6,545	\$ 6,615	\$ 6,767	\$ 7,059	\$ 7,292	\$ 7,517	\$ 7,751	\$ 7,993	
Grades 7-8	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,268	\$ 7,508	\$ 7,740	\$ 7,980	\$ 8,229	
Grades 9-12	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,642	\$ 8,927	\$ 9,203	\$ 9,489	\$ 9,785	
Actual - 1.00 ADA, Local UPP >55% as follows:	5.3400%	7.6300%	6.3300%	5.9300%	5.3700%	6.3300%	6.3300%	6.3300%	
Grades TK-3	\$ 380	\$ 549	\$ 466	\$ 455	\$ 426	\$ 517	\$ 534	\$ 550	
Grades 4-6	\$ 349	\$ 505	\$ 428	\$ 419	\$ 392	\$ 476	\$ 491	\$ 506	
Grades 7-8	\$ 360	\$ 520	\$ 441	\$ 431	\$ 403	\$ 490	\$ 505	\$ 521	
Grades 9-12	\$ 428	\$ 618	\$ 524	\$ 512	\$ 479	\$ 583	\$ 601	\$ 619	

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

Howell Mountain Elementary

Napa 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)

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$2,005,226.00	
DEBT.GOV.PENSION.LIAB.9663	\$1,510,507.00	

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

Howell Mountain Elementary

Napa 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)

EXPORT VALIDATION CHECKS

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

Exception

Explanation: Cash flow provided outside of the SACS software.