Twin Ridges Elementary School District

2025-2026

Adopted Budget

Presented to the Board of Trustees for viewing

June 10th, 2025

By: Erik Crawford, Superintendent

Sunshine Bender, Chief Business Official

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
General Fund (01)

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	1,550,271	1,549,079	1,587,226	1,621,973	1,640,919
Federal Revenue	625,660	373,179	133,236	129,703	129,703
State Revenue	556,132	1,163,473	475,071	446,661	445,207
Local Revenue	240,930	162,607	91,301	81,041	81,041
Total Revenues	2,972,993	3,248,338	2,286,834	2,279,378	2,296,870
Expenditures					
Certificated Salaries	647,167	616,524	643,504	602,293	612,049
Classified Salaries	699,612	680,333	676,779	581,885	556,442
Employee Benefits	619,423	585,147	583,387	555,999	539,441
Books and Supplies	117,526	224,570	125,901	129,678	133,568
Services/Other Operating	696,626	794,471	764,071	746,608	754,254
Capital Outlay	17,000	57,251	17,000	17,000	17,000
Other Outgo (Special Education, NCSES)	213,937	167,983	167,983	176,382	185,201
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	(33,384)	(16,663)	(24,429)	(23,362)	(23,702)
Total Expenditures	2,977,905	3,109,616	2,954,196	2,786,482	2,774,254
Revenues Less Expenditures	(4,913)	138,722	(667,362)	(507,104)	(477,384)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	401,666	341,268	318,748	411,550	443,994
Interfund Transfers Out	88,360	79,289	129,058	129,058	129,058
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	14,516	0	0	0	0
Total Other Financing Sources/Uses	327,822	261,979	189,690	282,492	314,936
Net Increase (Decrease) in Fund Balance	322,909	400,701	(477,672)	(224,612)	(162,448)
Beginning Fund Balance, July 1	1,113,461	1,368,663	1,777,662	1,297,076	1,072,464
Audit Adjustments	0	0	0	0	0
Audited Fund Balance, July 1	1,243,150	1,368,663	1,777,662	1,297,076	1,072,464
Ending Fund Balance, June 30	1,714,678	1,769,364	1,297,076	1,072,464	910,017
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	3,000	3,000
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Economic Uncertainties (5.00%)	163,050	159,026	154,163	145,778	145,166
Board Designated Reserve (15.00%)	489,149	477,076	462,489	437,333	435,498
Committed Fund Balances	0	0	0	0	0
Assigned (Supplemental/Concentration)	31,023	24,943	21,820	15,320	15,320
Restricted (Educator Effectiveness)	30,583	18,506	2,336	310	310
Assigned (Restricted Lottery)	47,009	44,718	38,020	53,402	53,402
Restricted (ELOP)	0	93,857	0	0	0
Restricted (ESSER)	24,075	0	0	0	0
Restricted (Arts,Music, Materials Block)	141,351	34,911	34,911	34,911	34,911
Restricted (Learning Recovery Block)	47,058	53,457	0	0	0
Restricted (ASES)		0	0	0	0
Restricted (Community Schools)	73,934	643,069	488,195	328,192	168,192
Restricted (Kitchen Funds)	105,274	0	0	0	0
Restricted (Prop 28)	16,246	0	0	0	0
Restricted (Equity Multiplier)	141,050	179,665	37,924	0	0
Restricted (Preschool Grant)	11,323	27,491	43,659	43,659	43,659
Restricted Other (Local,)	14,755	12,559	10,559	10,559	10,559
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
General Fund (01), Unrestricted Resources

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	1,550,271	1,549,079	1,587,226	1,621,973	1,640,919
Federal Revenue	0	0	0	0	0
State Revenue	21,536	21,379	47,864	18,047	17,002
Local Revenue	91,842	93,566	25,260	15,000	15,000
Total Revenues	1,663,649	1,664,024	1,660,350	1,655,020	1,672,921
Expenditures					
Certificated Salaries	477,736	478,208	509,616	490,114	499,870
Classified Salaries	293,733	298,090	274,039	256,022	260,806
Employee Benefits	304,367	302,487	299,376	318,006	323,515
Books and Supplies	85,482	94,482	96,482	99,376	102,358
Services/Other Operating	551,634	507,810	516,610	491,723	491,723
Capital Outlay	17,000	17,000	17,000	17,000	17,000
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	(99,753)	(85,130)	(127,817)	(78,284)	(74,250)
Total Expenditures	1,630,199	1,612,947	1,585,306	1,593,958	1,621,022
Revenues Less Expenditures	33,450	51,077	75,044	61,062	51,899
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	401,666	341,268	318,748	411,550	443,994
Interfund Transfers Out	88,360	79,289	129,058	129,058	129,058
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	(279,048)	(270,439)	(293,319)	(368,214)	(369,282)
Total Other Financing Sources/Uses	34,258	(8,460)	(103,629)	(85,722)	(54,346)
Net Increase (Decrease) in Fund Balance	67,708	42,617	(28,585)	(24,660)	(2,447)
Beginning Fund Balance, July 1	659,601	659,601	710,516	679,017	654,357
Audit Adjustments		0	0	0	0
Audited Fund Balance, July 1	659,601	659,601	707,602	679,017	654,357
Ending Fund Balance, June 30	727,309	707,602	679,017	654,357	651,910
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	3,000	3,000
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Economic Uncertainties (5.00%)	163,050	159,026	154,163	145,778	145,166
Board Designated Reserve (15.00%)	489,149	477,076	462,489	437,333	435,498
Committed Fund Balances	0	0	0	0	0
Assigned, Supplemental/Concentration	31,023	24,943	21,820	15,320	15,320
Assigned, Restricted Lottery	41,087	41,087	37,545	52,927	52,927
Restricted Fund Balances (Other)	0			0	*0*
Unappropriated Fund Balance	*0*	*0*	*0*	*(0)*	*(0)*

Deficit Spending without Contribution from Reserve | | ***(298,651)*** | ***(347,333)*** | ***(436,210)*** | ***(446,441)***

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
General Fund (01), Restricted Resources

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	**0**	0	0	0	0
Federal Revenue	**625,660**	373,179	133,236	129,703	129,703
State Revenue	**534,596**	1,142,094	427,207	428,614	428,205
Local Revenue	**149,088**	69,041	66,041	66,041	66,041
Total Revenues	1,309,344	1,584,314	626,484	624,358	623,949
Expenditures					
Certificated Salaries	**169,431**	138,316	133,888	112,179	112,179
Classified Salaries	**405,879**	382,243	402,740	325,863	295,636
Employee Benefits	**315,056**	282,660	284,011	237,992	215,925
Books and Supplies	**32,044**	130,088	29,419	30,302	31,211
Services/Other Operating	**144,992**	286,661	247,461	254,885	262,531
Capital Outlay	**0**	40,251	0	0	0
Other Outgo (Special Education, NCSES)	**213,937**	167,983	167,983	176,382	185,201
Other Debt Service	**0**	0	0	0	0
Direct Support/Indirect Costs	**66,369**	68,467	103,388	54,922	50,548
Total Expenditures	1,347,706	1,496,669	1,368,890	1,192,525	1,153,232
Revenues Less Expenditures	(38,363)	87,645	(742,406)	(568,167)	(529,283)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contribution from Unrestricted	**293,564**	270,439	293,319	368,214	369,282
Total Other Financing Sources/Uses	293,564	270,439	293,319	368,214	369,282
Net Increase (Decrease) in Fund Balance	255,201	358,084	(449,087)	(199,953)	(160,001)
Beginning Fund Balance, July 1	453,860	709,062	1,067,146	618,059	418,106
Audit Adjustments		0		0	0
Audited Fund Balance, July 1	453,860	709,062	1,067,146	618,059	418,106
Ending Fund Balance, June 30	709,061	1,067,146	618,059	418,106	258,106
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance	0	0	0	0	0
Restricted (Educator Effectiveness)	**30,583**	18,506	2,336	310	310
Restricted (Lottery)	**5,922**	3,631	475	475	475
Restricted (ELOP)	**0**	93,857	0	0	0
Restricted (ESSER)	**0**	0	0	0	0
Restricted (Arts,Music, Materials Block)	**141,351**	34,911	34,911	34,911	34,911
Restricted (Learning Recovery Block)	**47,058**	53,457	0	0	0
Restricted (ASES)	**121,566**	0	0	0	0
Restricted (Community Schools)	**73,934**	643,069	488,195	328,192	168,192
Restricted (Kitchen Funds)	**105,274**	0	0	0	0
Restricted (Prop 28)	**16,246**	0	0	0	0
Restricted (Equity Multiplier)	**141,050**	179,665	37,924	0	0
Restricted (Preschool Grant)	**11,323**	27,491	43,659	43,659	43,659
Restricted Other (Local)	**14,755**	12,559	10,559	10,559	10,559
Unappropriated Fund Balance	*(0)*	*0*	*0*	*0*	*(0)*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Child Development Fund (12)

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	63,375	63,060	43,243	43,243	43,243
State Revenue	0	53,280	66,600	66,600	66,600
Local Revenue	601				
Total Revenues	63,976	116,340	109,843	109,843	109,843
Expenditures					
Certificated Salaries	0	1,020	0	0	0
Classified Salaries	75,573	79,039	97,546	97,546	97,546
Employee Benefits	44,455	38,145	47,329	47,329	47,329
Books and Supplies	801	2,300	2,300	2,300	2,300
Services/Other Operating	574	500	500	500	500
Capital Outlay	0	0	0	0	0
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	9,142	9,625	16,226	16,226	16,226
Total Expenditures	130,545	130,629	163,901	163,901	163,901
Revenues Less Expenditures	(66,569)	(14,289)	(54,058)	(54,058)	(54,058)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	66,569	14,289	54,058	54,058	54,058
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	66,569	14,289	54,058	54,058	54,058
Net Increase (Decrease) in Fund Balance	0	0	0	0	0
Beginning Fund Balance, July 1	0	0		0	0
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	0	0	0	0	0
Ending Fund Balance, June 30	0	0	0	0	0
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	0	0	0	0	0
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Cafeteria Fund (13)

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	80,242	70,000	80,000	80,000	80,000
State Revenue	102,082	30,000	40,000	40,000	40,000
Local Revenue	4,302	0	0	0	0
Total Revenues	186,626	100,000	120,000	120,000	120,000
Expenditures					
Certificated Salaries	0	0	0	0	0
Classified Salaries	79,593	80,119	82,513	86,639	90,971
Employee Benefits	37,514	38,880	38,597	40,527	42,553
Books and Supplies	84,787	79,193	50,400	50,000	50,000
Services/Other Operating	5,473	6,200	6,200	6,200	6,200
Capital Outlay	0	0	0	0	0
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	6,663	7,038	8,203	7,136	7,476
Total Expenditures	214,030	211,430	185,913	190,502	197,200
Revenues Less Expenditures	(27,404)	(111,430)	(65,913)	(70,502)	(77,200)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	65,000	65,000	75,000	81,453	76,798
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	65,000	65,000	75,000	81,453	76,798
Net Increase (Decrease) in Fund Balance	37,596	(46,430)	9,087	10,952	(402)
Beginning Fund Balance, July 1	26,678	46,875	445	9,532	20,484
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	26,678	46,875	445	9,532	20,484
Ending Fund Balance, June 30	64,273	445	9,532	20,484	20,082
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	64,273	445	9,532	20,484	20,082
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Special Reserve Fund (17)

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	0	0	0	0	0
State Revenue	0	0	0	0	0
Local Revenue	13,727	28,000	28,000	40,000	40,000
Total Revenues	13,727	28,000	28,000	40,000	40,000
Expenditures					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services/Other Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Revenues Less Expenditures	13,727	28,000	28,000	40,000	40,000
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	793,184	346,652	318,748	413,271	446,219
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	(793,184)	(346,652)	(318,748)	(413,271)	(446,219)
Net Increase (Decrease) in Fund Balance	(779,457)	(318,652)	(290,748)	(373,271)	(406,219)
Beginning Fund Balance, July 1	2,674,528	2,407,028	2,088,376	1,797,628	1,424,357
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	2,674,528	2,407,028	2,088,376	1,797,628	1,424,357
Ending Fund Balance, June 30	1,949,071	2,088,376	1,797,628	1,424,357	1,018,138
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	1,949,071	2,088,376	1,797,628	1,424,357	1,018,138
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Building Fund (21)

	Unaudited Actuals 2024/2025	Estimated Actuals 2024/2025	Adopted Budget 2024/2025	Projection Year 1 2025/2026	Projection Year 2 2026/2027
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	0	0	0	0	0
State Revenue	0	0	0	0	0
Local Revenue	3,000	3,000	3,000	3,000	3,000
Total Revenues	3,000	3,000	3,000	3,000	3,000
Expenditures					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services/Other Operating	0	0	0	0	0
Capital Outlay	30,000	30,000	30,000	30,000	30,000
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	1,500	1,500
Total Expenditures	30,000	30,000	30,000	31,500	31,500
Revenues Less Expenditures	(27,000)	(27,000)	(27,000)	(28,500)	(28,500)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(27,000)	(27,000)	(27,000)	(28,500)	(28,500)
Beginning Fund Balance, July 1	115,526	2,502,375	2,502,375	2,475,375	2,446,875
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	115,526	2,502,375	2,502,375	2,475,375	2,446,875
Ending Fund Balance, June 30	88,526	2,475,375	2,475,375	2,446,875	2,418,375
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	88,526	2,475,375	2,475,375	2,446,875	2,418,375
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Capital Facilites Fund (25)

	Unaudited Actuals 2023/2024	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	0	0	0	0	0
State Revenue	0	0	0	0	0
Local Revenue	5,500	5,500	5,500	5,500	5,500
Total Revenues	5,500	5,500	5,500	5,500	5,500
Expenditures					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	1,500	1,500	0	1,500	1,500
Services/Other Operating	5,500	5,500	191,992	5,500	5,500
Capital Outlay	0	0	0	0	0
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	350	350
Total Expenditures	7,000	7,000	191,992	7,350	7,350
Revenues Less Expenditures	(1,500)	(1,500)	(186,492)	(1,850)	(1,850)
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(1,500)	(1,500)	(186,492)	(1,850)	(1,850)
Beginning Fund Balance, July 1	197,433	191,992	191,992	5,500	3,650
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	197,433	191,992	191,992	5,500	3,650
Ending Fund Balance, June 30	195,933	190,492	5,500	3,650	1,800
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	195,933	190,492	5,500	3,650	1,800
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary School District
Multi-Year Projections, 2025/2026 Adopted Budget
Special Reserve Fund (40)

	Unaudited Actuals 2022/2023	Estimated Actuals 2024/2025	Adopted Budget 2025/2026	Projection Year 1 2026/2027	Projection Year 2 2027/2028
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	0	0	0	0	0
State Revenue	0	0	0	0	0
Local Revenue	0	0	0	0	0
Total Revenues	0	0	0	0	0
Expenditures					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services/Other Operating	0	0	0		0
Capital Outlay	0	0	0	0	0
Other Outgo (Special Education, NCSES)	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Revenues Less Expenditures	0	0	0	0	0
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	64,605	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Financing Sources/Uses	0	(64,605)	0	0	0
Net Increase (Decrease) in Fund Balance	0	(64,605)	0	0	0
Beginning Fund Balance, July 1	0	64,605	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0
Audited Fund Balance, July 1	0	64,605	0	0	0
Ending Fund Balance, June 30	0	0	0	0	0
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Restricted Fund Balances	0	0	0	0	0
Unappropriated Fund Balance	*0*	*0*	*0*	*0*	*0*

Twin Ridges Elementary, Grizzly Hill
ADA Projections Based on Synergy STU601

Updated 2/18/2025

Grade	*Totals* 24/25	*Estimate* 25/26	*Estimate* 26/27	*Estimate* 27/28	*Estimate* 28/29	*Estimate* 29/30	*Estimate* 30/31
Elementary Schools							
TK	3	2	2	2	2	2	2
K	7	10	10	10	10	10	10
1	13	7	10	10	10	10	10
2	11	13	7	10	10	10	10
3	7	11	13	7	10	10	10
Total	41	43	42	39	42	42	42
4	8	7	11	13	7	10	10
5	16	8	7	11	13	7	10
6	10	16	8	7	11	13	7
Total	34	31	26	31	31	30	27
7	10	10	16	8	7	11	13
8	6	10	10	16	8	7	11
Total	*16*	*20*	*26*	*24*	*15*	*18*	*24*
Non-Public School							
Total	**91**	**94**	**94**	**94**	**88**	**90**	**93**
Enrollment Change	9	3	0	0	-6	2	3
Funded Attendance	77.35	79.90	79.90	79.90	74.80	76.50	79.05
% of Attendance to CBEDS	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
ADA Change from Prior Year	0.09	2.55	0.00	0.00	-5.10	1.70	2.55

Twin Ridges Elementary School District
2025/2026 Adopted Budget

RC	Program Name	Object	2024/2025 Unaudited Actuals	2024/2025 Estimated Actuals	2025/2026 Adopted Budget	Change From Prior Period
Unrestricted						
0000	LCFF Funding-State Aid	8011	**-$5,572**	**-$46,836**	**-$62,563**	-$15,727
0000	LCFF Funding-Prior Year Adjustments	8019	**$0**	**$0**	**$0**	$0
0000	LCFF Funding-Property Tax	8021-8095	**$1,414,703**	**$1,448,051**	**$1,528,737**	$80,686
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	**-$268,662**	**-$274,058**	**-$280,365**	-$6,307
0000	Forest Reserve Funds	8290	**$1,163**	**$0**	**$0**	$0
0000	Mandate Block Grant/ELPAC Testing	8550	**$0**	**$3,233**	**$3,424**	$191
0000	Discretionary Block Grant	8590	**$0**	**$0**	**$28,500**	$28,500
0000	Interest	8660	**$5,000**	**$5,000**	**$5,000**	$0
0000	Miscellaneous/Fees	8699	**$10,000**	**$10,000**	**$10,000**	$0
0000	ERATE Telecom Reimbursements	8699	**$5,184**	**$9,760**	**$0**	-$9,760
0000	Transfer In From Investment Account Fund 17	8912	**$266,043**	**$346,652**	**$320,124**	-$26,528
0100	LCFF Supplemental/Concentration	8011	**$319,836**	**$366,672**	**$382,399**	$15,727
0808	Other Miscellaneous (Reimbursable)	8699	**$93,010**	**$68,306**	**$0**	-$68,306
1100	Lottery	8560	**$16,199**	**$17,955**	**$15,940**	-$2,015
1100	Lottery-Prior Year Adjustments	8560	**$2,834**	**$0**	**$0**	$0
1400	LCFF-Education Protection Account (EPA)	8012	**$18,302**	**$19,080**	**$19,018**	-$62
Total Unrestricted			**$1,878,040**	**$1,973,815**	**$1,970,214**	**-$3,601**
Federal						
3010	Title I, Part A (Portion of Award is in Fund 12)	8290	**$27,733**	**$70,777**	**$70,342**	-$435
3010	Title I, Part A Carryover	8290	**$20,252**	**$20,252**	**$0**	-$20,252
3213	ARP Act, Emergency Relief Fund (ESSER III & II)	8290	**$532,336**	**$191,006**	**$0**	-$191,006

RC	Program Name	Object	2024/2025 Unaudited Actuals	2024/2025 Estimated Actuals	2025/2026 Adopted Budget	Change From Prior Period
Federal Continued						
3310	Special Education, IDEA	8181	**$27,280**	$27,279	**$27,279**	$0
3327	Special Education, Federal Mental Health	8290	**$1,059**	$1,031	**$1,166**	$135
4035	Title II	8290	**$3,770**	$10,534	**$10,746**	$212
4035	Title II, Carryover	8290	**$2,925**	$2,925	**$2,925**	$0
5811	Title V, Rural, Carryover from 2023/2024 & 2022/2023	8290	**$10,297**	$19,210	**$9,917**	-$9,293
4127	Title IV	8290	**$10,427**	$10,000	**$10,000**	$0
4127	Title IV, Carryover	8290	**$20,468**	$0	**$0**	$0
5630	Homeless Education	8290	**$567**	$600	**$600**	$0
Total Federal			$657,114	$353,614	$132,975	-$220,639
State						
2600	Expanded Learning Opportunity Program (ELOP)	8590	**$50,059**	$86,497	**$141,500**	$55,003
6010	After School Programs	8590	**$36,627**	$97,738	**$40,923**	-$56,815
6XXX	ASESFrontier Grant (VAN)	8590	**$0**	$15,000	**$15,000**	$0
6XXX	ASES ESSER III	8590	**$0**	$39,344	**$0**	-$39,344
6300	Lottery - Instructional Materials	8560	**$6,395**	$7,709	**$6,844**	-$865
6300	Lottery - Instructional Materials-Prior Year	8560	**$1,464**	$0	**$0**	$0
6331	Community Schools (Planning Grant)	8590	**$180,000**	$0	**$0**	$0
6332	Community Schools (Implementation Grant)	8590	**$0**	$712,210	**$0**	-$712,210
6546	Special Education, Mental Health	8590	**$7,179**	$7,782	**$7,782**	$0
6547	Special Education, Preschool	8590	**$11,323**	$16,168	**$16,168**	$0
6650	Tobacco Use Prevention Education (TUPE)	8590	**$1,100**	$1,100	**$1,100**	$0
6762	Arts,Music and Insttructional Materials Block Grant	8590	**$22,663**	$0	**$0**	$0
6770	Prop 28, Arts and Music Grant	8590	**$16,426**	$18,720	**$18,720**	$0
7032	Kitchen (KIT) Funding	8520	**$112,167**	$0	**$0**	$0
7399	LCFF Equity Multiplier	8590	**$141,050**	$122,077	**$122,077**	$0
7435	Learning Recovery Block Grant	8590	**$121,566**	$0	**$0**	$0
7690	STRS On-Behalf	8590	**$60,375**	$58,193	**$58,193**	$0
Total State			$768,394	$1,182,538	$428,307	-$754,231
Local						
6500	Special Education, Local	8792	**$62,488**	$65,041	**$65,041**	$0
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	**$4,000**	$4,000	**$1,000**	$3,000
Total Local			$66,488	$69,041	$66,041	$3,000
Total Revenue			$3,370,036	$3,579,008	$2,597,537	-$981,471

Twin Ridges Elementary School District
2025/2026 Adopted Budget

RC	Program Name	Object	2023/2024 Unaudited Actuals	2024/2025 Estimated Actuals	2024/2025 Adopted Budget	2025/2026 Projected Budget	2026/2027 Projected Budget
	Funded ADA		*85.51*	*85.51*	*95.09*	*95.09*	*89.64*
	P-2 ADA						
Unrestricted							
0000	LCFF Funding-State Aid/Offset to S/C (if negative)	8011	-$5,572	-$46,836	-$62,563	-$50,923	-$44,779
0000	LCFF Funding-Prior Year Adjustments	8019	$0	$0	$0	$0	$0
0000	LCFF Funding-Property Tax	8021-8095	$1,414,703	$1,448,051	$1,528,737	$1,574,599	$1,621,837
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	-$268,662	-$274,058	-$280,365	-$290,222	-$300,754
0000	Forest Reserve Funds	8290	$1,163	$0	$0	$0	$0
0000	Mandate Block Grant	8550	$0	$3,233	$3,424	$3,275	$3,777
0000	Interest	8660	$5,000	$5,000	$5,000	$5,000	$5,000
0000	Miscellaneous/Fees/Book Fair	8699	$10,000	$10,000	$10,000	$10,000	$10,000
0000	ERATE Telecom Reimbursements	8699	$5,184	$9,760	$0	$0	$0
0000	Transfer In From Investment Account Fund 17	8912	$266,043	$346,652	$320,124	$424,834	$563,026
0100	LCFF Supplemental/Concentration	8011	$319,836	$366,672	$382,399	$370,759	$364,615
0808	Other Miscellaneous (Reimbursable)	8699	$93,010	$68,306	$0	$0	$0
1100	Lottery	8560	$16,199	$17,955	$15,940	$17,580	$16,572
1100	Lottery-Prior Year Adjustments	8560	$2,834	$0	$0	$0	$0
1400	LCFF-Education Protection Account (EPA)	8012	$18,302	$19,080	$19,018	$17,760	$17,112
Total Unrestricted			**$1,878,040**	**$1,973,815**	**$1,941,714**	**$2,082,662**	**$2,256,406**
Federal							
3010	Title I	8290	$27,733	$70,777	$70,342	$70,342	$70,342
3010	Title I, Part A Carryover from 2020/2021	8290	$20,252	$20,252	$0	$0	$0
3213	ARP Act, Emergency Relief Fund (ESSER III)	8290	$532,336	$191,006	$0	$0	$0

RC	Program Name	Object	2023/2024 Unaudited Actuals	2024/2025 Estimated Actuals	2024/2025 Adopted Budget	2025/2026 Projected Budget	2026/2027 Projected Budget
Federal Continued							
3310	Special Education, IDEA	8181	$27,280	$27,279	$27,279	$27,279	$27,279
3327	Special Education, Federal Mental Health	8290	$1,059	$1,031	$1,166	$1,031	$1,031
4035	Title II	8290	$3,770	$10,534	$10,746	$10,534	$10,534
4035	Title II, Carryover from 2019/2020 & 2020/2021	8290	$2,925	$2,925	$2,925	$0	$0
5811	Title V, SRS	8290	$10,297	$19,210	$9,917	$9,917	$9,917
4127	Title IV	8290	$10,427	$10,000	$10,000	$10,000	$10,000
5630	Homeless Education	8290	$567	$600	$600	$600	$600
Total Federal			**$636,646**	**$353,614**	**$132,975**	**$129,703**	**$129,703**
State							
2600	Expanded Learning Opportunity Program (ELOP)	8590	$50,059	$86,497	$141,500	$141,500	$141,500
6010	After School Programs	8590	$36,627	$97,738	$40,923	$40,923	$40,923
6XXX	ASESFrontier Grant (VAN)	8590	$0	$15,000	$15,000	$15,000	$15,000
6300	Lottery - Instructional Materials	8560	$6,395	$7,709	$6,844	$7,151	$6,742
6300	Lottery - Instructional Materials-Prior Year	8560	$1,464	$0	$0	$0	$0
6332	Community Schools (Implementation Grant)	8590	$0	$712,210	$0	$0	$0
6546	Special Education, Mental Health	8590	$7,179	$7,782	$7,782	$7,782	$7,782
6547	Special Education, Preschool	8590	$11,323	$16,168	$16,168	$16,168	$16,168
6650	Tobacco Use Prevention Education (TUPE)	8590	$1,100	$1,100	$1,100	$1,100	$1,100
6762	Arts and Music Block Grant	8590	$22,663	$0	$0	$0	$0
6xxx	Prop 28, Arts and Music Grant	8590	$16,426	$18,720	$18,720	$18,720	$18,720
7399	LCFF Equity Multiplier	8590	$141,050	$122,077	$122,077	$122,077	$122,077
7435	Learning Recovery Block Grant	8590	$121,566	$0	$0	$0	$0
7690	STRS On-Behalf	8590	$60,375	$58,193	$58,193	$58,193	$58,193
Total State			**$476,227**	**$1,143,194**	**$428,307**	**$428,614**	**$428,205**
Local							
6500	Special Education, Local	8792	$62,488	$65,041	$65,041	$65,041	$65,041
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	$4,000	$4,000	$1,000	$1,000	$1,000
Total Local			**$66,488**	**$69,041**	**$66,041**	**$66,041**	**$66,041**
Total Revenue			**$3,057,401**	**$3,539,664**	**$2,569,037**	**$2,707,020**	**$2,880,355**

Twin Ridges Elementary (66415) - 25-26 Adopted Budget				5/5/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	34.67	34.67	33.71	31.55	45.81	41.94	36.55	35.70
Grades 4-6	34.24	34.24	25.84	27.61	33.09	35.24	26.35	22.10
Grades 7-8	17.99	17.99	22.04	21.88	10.72	17.01	17.00	22.10
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	86.90	86.90	81.59	81.04	89.62	94.19	79.90	79.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	86.90	86.90	81.59	81.04	89.62	94.19	79.90	79.90
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	34.67	33.71	31.55	45.81	41.94	36.55	35.70	33.15
Grades 4-6	34.24	25.84	27.61	33.09	35.24	26.35	22.10	26.35
Grades 7-8	17.99	22.04	21.88	10.72	17.01	17.00	22.10	20.40
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	86.90	81.59	81.04	89.62	94.19	79.90	79.90	79.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	86.90	81.59	81.04	89.62	94.19	79.90	79.90	79.90
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	33.71	31.55	45.81	41.94	36.55	35.70	33.15	35.70
Grades 4-6	25.84	27.61	33.09	35.24	26.35	22.10	26.35	26.35
Grades 7-8	22.04	21.88	10.72	17.01	17.00	22.10	20.40	12.75
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	81.59	81.04	89.62	94.19	79.90	79.90	79.90	74.80
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	81.59	81.04	89.62	94.19	79.90	79.90	79.90	74.80
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage		-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	34.35	33.31	37.02	39.77	41.43	38.06	35.13	34.85
Grades 4-6	31.44	29.23	28.85	31.98	31.56	27.90	24.93	24.93
Grades 7-8	19.34	20.64	18.21	16.54	14.91	18.70	19.83	18.42
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	85.13	83.18	84.08	88.29	87.90	84.66	79.89	78.20
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	85.13	83.18	84.08	88.29	87.90	84.66	79.89	78.20
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	31.55	45.81	41.94	36.55	35.70	33.15	35.70	35.70
Grades 4-6	27.61	33.09	35.24	26.35	22.10	26.35	26.35	25.50
Grades 7-8	21.88	10.72	17.01	17.00	22.10	20.40	12.75	15.30
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	81.04	89.62	94.19	79.90	79.90	79.90	74.80	76.50
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	81.04	89.62	94.19	79.90	79.90	79.90	74.80	76.50
Change in LCFF ADA (excludes NSS ADA)	(0.55)	8.58	4.57	(14.29)	-	-	(5.10)	1.70
	Decline	Increase	Increase	Decline	No Change	No Change	Decline	Increase

Twin Ridges Elementary (66415) - 25-26 Adopted Budget				5/5/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	34.35	45.81	41.94	41.94	41.43	38.06	33.15	34.85
Grades 4-6	31.44	33.09	35.24	35.24	31.56	27.90	26.35	24.93
Grades 7-8	19.34	10.72	17.01	17.01	14.91	18.70	20.40	18.42
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	85.13	89.62	94.19	94.19	87.90	84.66	79.90	78.20
	3PY Average	*Current Year*	*Current Year*	*Prior Year*	*3PY Average*	*3PY Average*	*Prior Year*	*3PY Average*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	2.26	0.86	0.90	-	-	-	-	-
Grades 4-6	0.77	-	-	0.90	0.90	0.90	-	-
Grades 7-8	1.97	1.03	-	-	-	-	0.90	0.90
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	5.00	1.89	0.90	0.90	0.90	0.90	0.90	0.90
ACTUAL ADA ***(Current Year Only)***								
Grades TK-3	33.81	46.67	42.84	36.55	35.70	33.15	35.70	35.70
Grades 4-6	28.38	33.09	35.24	27.25	23.00	27.25	26.35	25.50
Grades 7-8	23.85	11.75	17.01	17.00	22.10	20.40	13.65	16.20
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	86.04	91.51	95.09	80.80	80.80	80.80	75.70	77.40
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	36.61	46.67	42.84	41.94	41.43	38.06	33.15	34.85
Grades 4-6	32.21	33.09	35.24	36.14	32.46	28.80	26.35	24.93
Grades 7-8	21.31	11.75	17.01	17.01	14.91	18.70	21.30	19.32
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	**90.13**	**91.51**	**95.09**	**95.09**	**88.80**	**85.56**	**80.80**	**79.10**
Funded Difference (Funded ADA less Actual ADA)	*4.09*	-	-	*14.29*	*8.00*	*4.76*	*5.10*	*1.70*
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	3.93	3.30	2.76	1.70	1.70	1.70	1.70	1.70

Twin Ridges Elementary (66415) - 25-26 Adopted Budget | v.26.1a | PY3 | v.26.1a | 5/5/2025 | PY2

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

	2022-23 ADA	Base	Grade Span	Supplemental	Concentration	Total	2023-24 ADA	Base	Grade Span	Supplemental	Concentration	Total
Calculation Factors		COLA & Augmentation 13.26%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 80.78%	80.78%			COLA & Augmentation 8.22%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 81.94%	81.94%	
	3PY Average ADA						Current Year ADA					
Grades TK-3	36.61	$ 9,166	$ 953	$ 1,635	$ 1,696	$ 492,385	46.67	$ 9,919	$ 1,032	$ 1,795	$ 1,918	$ 684,335
Grades 4-6	32.21	9,304		1,503	1,559	398,317	33.09	10,069		1,650	1,763	446,129
Grades 7-8	21.31	9,580		1,548	1,605	271,341	11.75	10,367		1,699	1,815	163,106
Grades 9-12	-	11,102	289	1,840	1,909	-	-	12,015	312	2,020	2,159	-
Subtract Necessary Small School ADA and Funding	-	-	-		-	-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 839,399	$ 34,890	$ 141,250	$ 146,504	$ 1,162,043		$ 917,915	$ 48,163	$ 158,321	$ 169,171	$ 1,293,570
NSS Allowance		-				-		-				-
TOTAL BASE	90.13	$ 839,399	$ 34,890	$ 141,250	$ 146,504	$ 1,162,043	91.51	$ 917,915	$ 48,163	$ 158,321	$ 169,171	$ 1,293,570

	2022-23		2022-23 Total	2023-24		2023-24 Total
ADD ONS:						
Targeted Instructional Improvement Block Grant			$ -			$ -
Home-to-School Transportation (COLA added commencing 2023-24)			71,794			77,695
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA 3.93	TK Add-on rate $ 2,813.00	11,055	TK ADA 3.30	TK Add-on rate $ 3,044.00	10,045
ECONOMIC RECOVERY TARGET PAYMENT			-			-
LCFF Entitlement Before Adjustments			$ 1,244,892			$ 1,381,310
Miscellaneous Adjustments			-			-
ADJUSTED LCFF ENTITLEMENT			$ 1,244,892			$ 1,381,310
Local Revenue (including RDA)			(1,090,446)			(1,066,374)
Gross State Aid			$ 154,446			$ 314,936
Education Protection Account Entitlement			(18,062)			(18,302)
Net State Aid			$ 136,384			$ 296,634

MINIMUM STATE AID CALCULATION

	12-13 Rate	2022-23 ADA	Minimum State Aid	12-13 Rate	2023-24 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,558.65	90.13	$ 501,001	$ 5,558.65	91.51	$ 508,672
2012-13 NSS Allowance (deficited)	$ 120,575		120,575	$ 120,575		120,575
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(1,090,446)			(1,066,374)
Less Education Protection Account Entitlement			(18,062)			(18,302)
Subtotal State Aid for Historical RL/Charter General BG			$ -			$ -
Categorical Minimum State Aid			319,836			319,836
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			$ 319,836			$ 319,836
Proration Factor						0.00%
Minimum State Aid Guarantee			$ 319,836			$ 319,836
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			$ 319,836			$ 319,836
ADDITIONAL STATE AID			$ 183,452			$ 23,202
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			$ 319,836			$ 319,836

	2022-23			2023-24
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental	$ 1,244,892			$ 1,381,310
Change Over Prior Year		10.96%	136,418	
LCFF Entitlement Per ADA (excluding Categorical MSA)	$ 13,812			15,095
Per-ADA Change Over Prior Year		9.29%	1,283	
Basic Aid Status (school districts only)	*Basic Aid*			*Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

	2022-23		Increase	2023-24
State Aid	$ 319,836	0.00%	-	$ 319,836
Education Protection Account	18,062			18,302
Property Taxes Net of In-Lieu Transfers	1,090,446	-2.21%	(24,072)	1,066,374
Charter In-Lieu Taxes	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	$ 1,428,344	-1.69%	(24,072)	$ 1,404,512

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Ridges Elementary (66415) - 25-26 Adopted Budget	v.26.1a					PY1	v.26.1a			5/5/2025		CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**						**2025-26**
LCFF ENTITLEMENT CALCULATION		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		1.07%	0.00%	84.91%	84.91%			2.30%	0.00%	85.59%	85.59%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	42.84	$ 10,025	$ 1,043	$ 1,880	$ 2,152	$ 646,856	41.94	$ 10,256	$ 1,067	$ 1,938	$ 2,251	$ 650,602
Grades 4-6	35.24	10,177		1,728	1,979	489,266	36.14	10,411		1,732	2,070	515,473
Grades 7-8	17.01	10,478		1,779	2,037	243,149	17.01	10,719		1,835	2,131	249,795
Grades 9-12	-	12,144	316	2,116	2,422	-	-	12,423	323	2,132	2,534	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 966,339	$ 44,682	$ 171,692	$ 196,558	$ 1,379,271		$ 988,721	$ 44,750	$ 176,909	$ 205,490	$ 1,415,870
NSS Allowance		-				-		-				-
TOTAL BASE	95.09	$ 966,339	$ 44,682	$ 171,692	$ 196,558	$ 1,379,271	95.09	$ 988,721	$ 44,750	$ 176,909	$ 205,490	$ 1,415,870

					2024-25					2025-26
ADD ONS:										
Targeted Instructional Improvement Block Grant					$ -					$ -
Home-to-School Transportation (COLA added commencing 2023-24)					78,526					80,332
Small School District Bus Replacement Program (COLA added commencing 2023-24)					-					-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	2.76	TK Add-on rate	$ 3,077.00	8,493	TK ADA	1.70	TK Add-on rate	$ 3,148.00	5,352
ECONOMIC RECOVERY TARGET PAYMENT					-					-
LCFF Entitlement Before Adjustments					$ 1,466,290					$ 1,501,554
Miscellaneous Adjustments					-					-
ADJUSTED LCFF ENTITLEMENT					**$ 1,466,290**					**$ 1,501,554**
Local Revenue (including RDA)					(1,210,263)					(1,248,372)
Gross State Aid					**$ 256,027**					**$ 253,182**
Education Protection Account Entitlement					(19,018)					(19,018)
Net State Aid					**$ 237,009**					**$ 234,164**

MINIMUM STATE AID CALCULATION	12-13 Rate	2024-25 ADA	Minimum State Aid	12-13 Rate	2025-26 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,558.65	95.09	$ 528,572	$ 5,558.65	95.09	$ 528,572
2012-13 NSS Allowance (deficited)	$ 120,575		120,575	$ 120,575		120,575
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(1,210,263)			(1,248,372)
Less Education Protection Account Entitlement			(19,018)			(19,018)
Subtotal State Aid for Historical RL/Charter General BG			$ -			$ -
Categorical Minimum State Aid			319,836			319,836
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			**$ 319,836**			**$ 319,836**
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			**$ 319,836**			**$ 319,836**
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			**$ 319,836**			**$ 319,836**
ADDITIONAL STATE AID			**$ 82,827**			**$ 85,672**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 319,836**			**$ 319,836**

			2024-25			2025-26
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler			**$ 1,466,290**			**$ 1,501,554**
Change Over Prior Year	6.15%	84,980		2.40%	35,264	
LCFF Entitlement Per ADA (excluding Categorical MSA)			15,420			15,791
Per-ADA Change Over Prior Year	2.15%	325		2.41%	371	
Basic Aid Status (school districts only)			*Basic Aid*			*Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES		Increase	2024-25		Increase	2025-26
State Aid	0.00%	-	$ 319,836	0.00%	-	$ 319,836
Education Protection Account			19,018			19,018
Property Taxes Net of In-Lieu Transfers	13.49%	143,889	1,210,263	3.15%	38,109	1,248,372
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	10.24%	143,889	**$ 1,549,117**	2.46%	38,109	**$ 1,587,226**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Calculator Tab

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

	v.26.1a CY1 2026-27						v.26.1a CY2 2027-28					
Calculation Factors		COLA & Augmentation 3.52%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 85.64%	85.64%			COLA & Augmentation 3.63%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 85.00%	85.00%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	41.43	$ 10,617	$ 1,104	$ 2,008	$ 2,334	$ 665,487	38.06	$ 11,002	$ 1,144	$ 2,065	$ 2,368	$ 631,008
Grades 4-6	32.46	10,777		1,846	2,146	479,408	28.80	11,168		1,899	2,178	439,036
Grades 7-8	14.91	11,096		1,901	2,210	226,727	18.70	11,499		1,955	2,242	293,517
Grades 9-12	-	12,860	334	2,260	2,628	-	-	13,327	347	2,325	2,666	-
Subtract Necessary Small School ADA and Funding	-	-	-				-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 955,124	$ 45,739	$ 171,428	$ 199,331	$ 1,371,622		$ 955,405	$ 43,541	$ 169,821	$ 194,794	$ 1,363,561
NSS Allowance		-				-		-				-
TOTAL BASE	88.80	$ 955,124	$ 45,739	$ 171,428	$ 199,331	$ 1,371,622	85.56	$ 955,405	$ 43,541	$ 169,821	$ 194,794	$ 1,363,561

	2026-27				2027-28			
ADD ONS:								
Targeted Instructional Improvement Block Grant				$ -				$ -
Home-to-School Transportation (COLA added commencing 2023-24)				83,160				86,179
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-				-
Transitional Kindergarten (Commencing 2022-23)	TK ADA 1.70	TK Add-on rate	$ 3,259.00	5,540	TK ADA 1.70	TK Add-on rate	$ 3,377.00	5,741
ECONOMIC RECOVERY TARGET PAYMENT				-				-
LCFF Entitlement Before Adjustments				$ 1,460,322				$ 1,455,481
Miscellaneous Adjustments				-				-
ADJUSTED LCFF ENTITLEMENT				$ 1,460,322				$ 1,455,481
Local Revenue (including RDA)				(1,284,377)				(1,321,083)
Gross State Aid				$ 175,945				$ 134,398
Education Protection Account Entitlement				(17,760)				(17,112)
Net State Aid				$ 158,185				$ 117,286

MINIMUM STATE AID CALCULATION

	12-13 Rate	2026-27 ADA	Minimum State Aid	12-13 Rate	2027-28 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,558.65	88.80	$ 493,608	$ 5,558.65	85.56	$ 475,598
2012-13 NSS Allowance (deficited)	$ 120,575		120,575	$ 120,575		120,575
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(1,284,377)			(1,321,083)
Less Education Protection Account Entitlement			(17,760)			(17,112)
Subtotal State Aid for Historical RL/Charter General BG			$ -			$ -
Categorical Minimum State Aid			319,836			319,836
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			$ 319,836			$ 319,836
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			$ 319,836			$ 319,836
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			$ 319,836			$ 319,836
ADDITIONAL STATE AID			$ 161,651			$ 202,550
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			$ 319,836			$ 319,836
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler			$ 1,460,322			$ 1,455,481
Change Over Prior Year	-2.75%	(41,232)		-0.33%	(4,841)	
LCFF Entitlement Per ADA (excluding Categorical MSA)			16,445			17,011
Per-ADA Change Over Prior Year	4.14%	654		3.44%	566	
Basic Aid Status (school districts only)			*Basic Aid*			*Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2026-27		Increase	2027-28
State Aid	0.00%	-	$ 319,836	0.00%	-	$ 319,836
Education Protection Account			17,760			17,112
Property Taxes Net of In-Lieu Transfers	2.88%	36,005	1,284,377	2.86%	36,706	1,321,083
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.27%	36,005	$ 1,621,973	2.26%	36,706	$ 1,658,031

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Ridges Elementary (66415) - 25-26 Adopted Budget v.26.1a CY3 | v.26.1a CY4

LOCAL CONTROL FUNDING FORMULA — 2028-29 | 2029-30

LCFF ENTITLEMENT CALCULATION — 2028-29

	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Calculation Factors		COLA & Augmentation 3.49%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 85.00%	85.00%	
Grades TK-3	33.15	$ 11,386	$ 1,184	$ 2,137	$ 2,451	$ 568,790
Grades 4-6	26.35	11,558		1,965	2,254	415,715
Grades 7-8	21.30	11,900		2,023	2,321	345,987
Grades 9-12	-	13,792	359	2,406	2,759	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 935,469	$ 39,250	$ 165,702	$ 190,071	$ 1,330,492
NSS Allowance		-				-
TOTAL BASE	80.80	$ 935,469	$ 39,250	$ 165,702	$ 190,071	$ 1,330,492

LCFF ENTITLEMENT CALCULATION — 2029-30

	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Calculation Factors		COLA & Augmentation 3.39%	Base Grant Proration 0.00%	Unduplicated Pup l Percentage 85.00%	85.00%	
Grades TK-3	34.85	$ 11,772	$ 1,224	$ 2,209	$ 2,534	$ 618,224
Grades 4-6	24.93	11,950		2,032	2,330	406,652
Grades 7-8	19.32	12,303		2,092	2,399	324,452
Grades 9-12	-	14,260	371	2,487	2,853	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 945,862	$ 42,657	$ 168,048	$ 192,761	$ 1,349,328
NSS Allowance		-				-
TOTAL BASE	79.10	$ 945,862	$ 42,657	$ 168,048	$ 192,761	$ 1,349,328

ADD ONS

	2028-29		2029-30	
ADD ONS:				
Targeted Instructional Improvement Block Grant		$ -		$ -
Home-to-School Transportation (COLA added commencing 2023-24)		89,187		92,210
Small School District Bus Replacement Program (COLA added commencing 2023-24)		-		-
Transitional Kindergarten (Commencing 2022-23)	TK ADA 1.70 TK Add-on rate $ 3,495.00	5,942	TK ADA 1.70 TK Add-on rate $ 3,613.00	6,142
ECONOMIC RECOVERY TARGET PAYMENT		-		-
LCFF Entitlement Before Adjustments		$ 1,425,621		$ 1,447,680
Miscellaneous Adjustments		-		-
ADJUSTED LCFF ENTITLEMENT		$ 1,425,621		$ 1,447,680
Local Revenue (including RDA)		(1,359,244)		(1,398,810)
Gross State Aid		$ 66,377		$ 48,870
Education Protection Account Entitlement		(16,160)		(15,820)
Net State Aid		$ 50,217		$ 33,050

MINIMUM STATE AID CALCULATION

	12-13 Rate	2028-29 ADA	Minimum State Aid	12-13 Rate	2029-30 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,558.65	80.80	$ 449,139	$ 5,558.65	79.10	$ 439,689
2012-13 NSS Allowance (deficited)	$ 120,575		120,575	$ 120,575		120,575
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(1,359,244)			(1,398,810)
Less Education Protection Account Entitlement			(16,160)			(15,820)
Subtotal State Aid for Historical RL/Charter General BG			$ -			$ -
Categorical Minimum State Aid			319,836			319,836
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			$ 319,836			$ 319,836
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			$ 319,836			$ 319,836
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			$ 319,836			$ 319,836
ADDITIONAL STATE AID			$ 269,619			$ 286,786
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			$ 319,836			$ 319,836

	2028-29			2029-30		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler			$ 1,425,621			$ 1,447,680
Change Over Prior Year	-2.05%	(29,860)		1.55%	22,059	
LCFF Entitlement Per ADA (excluding Categorical MSA)			17,644			18,302
Per-ADA Change Over Prior Year	3.72%	633		3.73%	658	
Basic Aid Status (school districts only)			*Basic Aid*			*Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2028-29		Increase	2029-30
State Aid	0.00%	-	$ 319,836	0.00%	-	$ 319,836
Education Protection Account			16,160			15,820
Property Taxes Net of In-Lieu Transfers	2.89%	38,160	1,359,244	2.91%	39,567	1,398,810
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.30%	38,160	$ 1,695,240	2.44%	39,567	$ 1,734,466

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

5/5/25

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	90.13	91.51	91.51	95.09	95.09	95.09	88.80	85.56	80.80	79.10
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ *18,026*	$ 18,302	$ 18,302	$ 19,018	$ 19,018	$ 19,018	$ 17,760	$ 17,112	$ 16,160	$ 15,820
EPA PROPORTIONATE SHARE CAP											
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 7,624.76		$ 8,251.52	$ 8,339.81	$ 8,339.81	$ 8,531.63	$ 8,831.94	$ 9,152.54	$ 9,471.96	$ 9,793
B4, B8	Current Year Funded ADA, excluding NSS	90.13		91.51	95.09	95.09	95.09	88.80	85.56	80.80	79.10
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	85.25		92.26	93.25	93.25	95.39	97.58	99.82	102.12	104.47
B-12	Current Year Funded ADA, including NSS	90.13		91.51	95.09	95.09	95.09	88.80	85.56	80.80	79.10
B9+B13	*Adjusted Total Revenue Limit*	$ *694,904*		$ *763,540*	$ *801,900*	$ *801,900*	$ *820,344*	$ *792,941*	$ *791,632*	$ *773,585*	$ *782,895*
B10,B14	*Current Year Adjusted NSS Allowance*	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ *694,904*	$ *763,540*	$ 763,540	$ 801,900	$ 801,900	$ 820,344	$ 792,941	$ 791,632	$ 773,585	$ 782,895
B-17	Local Revenue/In-Lieu of Property Taxes	$ 1,090,446	$ 1,059,190	$ 1,066,374	$ 1,210,263	$ 1,210,263	$ 1,248,372	$ 1,284,377	$ 1,321,083	$ 1,359,244	$ 1,398,810
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$694,904	*$ 763,540*	$763,540	$801,900	$801,900	$820,344	$792,941	$791,632	$773,585	$782,895
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		21.98880689%		28.19204594%		28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
C-3	EPA Proportionate Share (C-1 * C-2)	$ *89,282*	$ 167,893	$ *168,272*	$ 226,072	$ *226,072*	$ 231,272	$ 223,546	$ 223,177	$ 218,089	$ 220,714
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	$ *18,026*	$ 18,302	$ 18,302	$ 19,018	$ 19,018	$ 19,018	$ 17,760	$ 17,112	$ 16,160	$ 15,820
D-2	Miscellaneous Adjustments**	$ -	$ -	$ -	$ -	$ -	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*18,026*	18,302	18,302	19,018	19,018	19,018	17,760	17,112	16,160	15,820
D-4	Prior Year Annual Adjustment	*420*	$ -	-	$ -	-	-				
D-5	P2 Entitlement Net of PY Adjustment	*18,446*	*$ 18,302*	*18,302*	$ 19,018	*19,018*	19,018	17,760	17,112	16,160	15,820
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		$ *18,302*		$ *19,018*		*19,018*	*17,760*	*17,112*	*16,160*	*15,820*

*CDE P-2 Certification and Calculated columns can be compared to determine accruals aents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Ridges Elementary (66415) - 25-26 Adopted Budget				5/5/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.52%	3.63%	3.49%	3.39%
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	99	113	106	95	95	95	89	91
Unduplicated Pupil Count (UPC)	82	96	92	81	81	81	76	77
Unduplicated Pupil Percentage (UPP)	80.78%	81.94%	84.91%	85.59%	85.64%	85.00%	85.00%	85.00%
Current Year LCFF Average Daily Attendance (ADA)	86.04	91.51	95.09	80.80	80.80	80.80	75.70	77.40
Funded LCFF ADA	90.13	91.51	95.09	95.09	88.80	85.56	80.80	79.10
LCFF ADA Funding Method	3PY Average	Current Year	Current Year	Prior Year	3PY Average	3PY Average	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	$839,399	$917,915	$966,339	$988,721	$955,124	$955,405	$935,469	$945,862
Grade Span Adjustment	34,890	48,163	44,682	44,750	45,739	43,541	39,250	42,657
Adjusted Base Grant	$874,289	$966,078	$1,011,021	$1,033,471	$1,000,863	$998,946	$974,719	$988,519
Supplemental Grant	141,250	158,321	171,692	176,909	171,428	169,821	165,702	168,048
Concentration Grant	146,504	169,171	196,558	205,490	199,331	194,794	190,071	192,761
Total Base, Supplemental and Concentration Grant	$1,162,043	$1,293,570	$1,379,271	$1,415,870	$1,371,622	$1,363,561	$1,330,492	$1,349,328
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	71,794	77,695	78,526	80,332	83,160	86,179	89,187	92,210
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	11,055	10,045	8,493	5,352	5,540	5,741	5,942	6,142
Total Allowance and Add-On Amounts	$82,849	$87,740	$87,019	$85,684	$88,700	$91,920	$95,129	$98,352
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$1,244,892**	**$1,381,310**	**$1,466,290**	**$1,501,554**	**$1,460,322**	**$1,455,481**	**$1,425,621**	**$1,447,680**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	$ 1,244,892	$ 1,381,310	$ 1,466,290	$ 1,501,554	$ 1,460,322	$ 1,455,481	$ 1,425,621	$ 1,447,680
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 13,812	$ 15,095	$ 15,420	$ 15,791	$ 16,445	$ 17,011	$ 17,644	$ 18,302
Additional State Aid	183,452	23,202	82,827	85,672	161,651	202,550	269,619	286,786
Total LCFF Entitlement with Additional State Aid	1,428,344	1,404,512	1,549,117	1,587,226	1,621,973	1,658,031	1,695,240	1,734,466
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *1,090,446*	$ *1,066,374*	$ *1,210,263*	$ *1,248,372*	$ *1,284,377*	$ *1,321,083*	$ *1,359,244*	$ *1,398,810*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 18,062	$ 18,302	$ 19,018	$ 19,018	$ 17,760	$ 17,112	$ 16,160	$ 15,820
Net State Aid *(excludes Additional State Aid)*	$ 136,384	$ 296,634	$ 237,009	$ 234,164	$ 158,185	$ 117,286	$ 50,217	$ 33,050
Additional State Aid	$ *183,452*	$ *23,202*	$ *82,827*	$ *85,672*	$ *161,651*	$ *202,550*	$ *269,619*	$ *286,786*
Total Funding Sources	$ 1,428,344	$ 1,404,512	$ 1,549,117	$ 1,587,226	$ 1,621,973	$ 1,658,031	$ 1,695,240	$ 1,734,466

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

5/5/2025

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 319,836	$ 319,836	$ 319,836	$ 319,836	$ 319,836	$ 319,836	$ 319,836	$ 319,836
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 18,026	$ 18,302	$ 19,018	$ 19,018	$ 17,760	$ 17,112	$ 16,160	$ 15,820
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 420	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 1,330,310	$ 1,332,459	$ 1,484,211	$ 1,528,737	$ 1,574,599	$ 1,621,837	$ 1,670,493	$ 1,720,607
% Change		0.1615%	11.3889%	3.0000%	3.0000%	3.0000%	3.0000%	3.0000%
In-Lieu of Property Taxes (Object Code 8096)	(239,864)	(266,085)	(273,948)	(280,365)	(290,222)	(300,754)	(311,249)	(321,797)
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	$ 1,244,892	$ 1,381,310	$ 1,466,290	$ 1,501,554	$ 1,460,322	$ 1,455,481	$ 1,425,621	$ 1,447,680
Additional State Aid	$ 183,452	$ 23,202	$ 82,827	$ 85,672	$ 161,651	$ 202,550	$ 269,619	$ 286,786
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 1,428,344	$ 1,404,512	$ 1,549,117	$ 1,587,226	$ 1,621,973	$ 1,658,031	$ 1,695,240	$ 1,734,466
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	[redacted]			$ 1,124,495	$ 1,168,054	$ 1,207,237	$ 1,250,280	$ 1,281,447
Supplemental and Concentration Grant funding in the LCAP year				$ 382,399	$ 370,759	$ 364,615	$ 355,773	$ 360,809
Projected Additional 15% Concentration Grant funding in the LCAP year				$ 47,421	$ 45,998	$ 44,951	$ 43,863	$ 44,483
Percentage to Increase or Improve Services				34.01%	31.74%	30.20%	28.46%	28.16%

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Twin Ridges Elementary (66415) - 25-26 Adopted Budget				5/5/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-
District NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Washington Elementary								
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	*289.00*	*312.00*						
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Twin Ridges Elementary (66415) - 25-26 Adopted Budget 5/5/2025

PER-ADA FUNDING LEVELS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 13,449.47	$ 14,663.28	$ 15,099.35	$ 15,512.68	$ 16,062.93	$ 16,579.29	$ 17,158.05	$ 17,739.54
Grades 4-6	$ 12,366.23	$ 13,482.29	$ 13,883.82	$ 14,263.23	$ 14,769.23	$ 15,244.32	$ 15,776.67	$ 16,311.75
Grades 7-8	$ 12,733.07	$ 13,881.31	$ 14,294.45	$ 14,685.19	$ 15,206.40	$ 15,696.14	$ 16,243.50	$ 16,793.60
Grades 9-12	$ 15,140.12	$ 16,505.73	$ 16,998.37	$ 17,462.21	$ 18,081.59	$ 18,665.01	$ 19,316.12	$ 19,971.32
Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,617	$ 11,002	$ 11,386	$ 11,772
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,777	$ 11,168	$ 11,558	$ 11,950
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,096	$ 11,499	$ 11,900	$ 12,303
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,860	$ 13,327	$ 13,792	$ 14,260
Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,104	$ 1,144	$ 1,184	$ 1,224
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 334	$ 347	$ 359	$ 371
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,119	$ 10,951	$ 11,068	$ 11,323	$ 11,721	$ 12,146	$ 12,570	$ 12,996
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,777	$ 11,168	$ 11,558	$ 11,950
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,096	$ 11,499	$ 11,900	$ 12,303
Grades 9-12	$ 11,391	$ 12,327	$ 12,460	$ 12,746	$ 13,194	$ 13,674	$ 14,151	$ 14,631
Prorated Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,617	$ 11,002	$ 11,386	$ 11,772
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,777	$ 11,168	$ 11,558	$ 11,950
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,096	$ 11,499	$ 11,900	$ 12,303
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,860	$ 13,327	$ 13,792	$ 14,260
Prorated Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,104	$ 1,144	$ 1,184	$ 1,224
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 334	$ 347	$ 359	$ 371
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,024	$ 2,190	$ 2,214	$ 2,265	$ 2,344	$ 2,429	$ 2,514	$ 2,599
Grades 4-6	$ 1,861	$ 2,014	$ 2,035	$ 2,082	$ 2,155	$ 2,234	$ 2,312	$ 2,390
Grades 7-8	$ 1,916	$ 2,073	$ 2,096	$ 2,144	$ 2,219	$ 2,300	$ 2,380	$ 2,461
Grades 9-12	$ 2,278	$ 2,465	$ 2,492	$ 2,549	$ 2,639	$ 2,735	$ 2,830	$ 2,926
Actual - 1.00 ADA, Local UPP as follows:	*80.78%*	*81.94%*	*84.91%*	*85.59%*	*85.64%*	*85.00%*	*85.00%*	*85.00%*
Grades TK-3	$ 1,635	$ 1,795	$ 1,880	$ 1,938	$ 2,008	$ 2,065	$ 2,137	$ 2,209
Grades 4-6	$ 1,503	$ 1,650	$ 1,728	$ 1,782	$ 1,846	$ 1,899	$ 1,965	$ 2,032
Grades 7-8	$ 1,548	$ 1,699	$ 1,779	$ 1,835	$ 1,901	$ 1,955	$ 2,023	$ 2,092
Grades 9-12	$ 1,840	$ 2,020	$ 2,116	$ 2,182	$ 2,260	$ 2,325	$ 2,406	$ 2,487
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 6,577	$ 7,118	$ 7,194	$ 7,360	$ 7,619	$ 7,895	$ 8,171	$ 8,447
Grades 4-6	$ 6,048	$ 6,545	$ 6,615	$ 6,767	$ 7,005	$ 7,259	$ 7,513	$ 7,768
Grades 7-8	$ 6,227	$ 6,739	$ 6,811	$ 6,967	$ 7,212	$ 7,474	$ 7,735	$ 7,997
Grades 9-12	$ 7,404	$ 8,013	$ 8,099	$ 8,285	$ 8,576	$ 8,888	$ 9,198	$ 9,510
Actual - 1.00 ADA, Local UPP >55% as follows:	*25.7800%*	*26.9400%*	*29.9100%*	*30.5900%*	*30.6400%*	*30.0000%*	*30.0000%*	*30.0000%*
Grades TK-3	$ 1,696	$ 1,918	$ 2,152	$ 2,251	$ 2,334	$ 2,368	$ 2,451	$ 2,534
Grades 4-6	$ 1,559	$ 1,763	$ 1,979	$ 2,070	$ 2,146	$ 2,178	$ 2,254	$ 2,330
Grades 7-8	$ 1,605	$ 1,815	$ 2,037	$ 2,131	$ 2,210	$ 2,242	$ 2,321	$ 2,399
Grades 9-12	$ 1,909	$ 2,159	$ 2,422	$ 2,534	$ 2,628	$ 2,666	$ 2,759	$ 2,853

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA
1. Property Taxes per ADA
2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.
1. Property taxes per ADA x District of Residence ADA
2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	$ 1,330,310	$ 1,332,459	$ 1,484,211	$ 1,528,737	$ 1,574,599	$ 1,621,837	$ 1,670,493	$ 1,720,607
District LCFF ADA	90.13	91.51	95.09	95.09	88.80	85.56	80.80	79.10
Total Charter LCFF ADA	24.88	25.38	25.87	25.88	25.88	25.88	25.88	25.88
Total LCFF ADA	115.01	116.89	120.96	120.97	114.68	111.44	106.68	104.98
Property Taxes per ADA	$ 11,566.91	$ 11,399.26	$ 12,270.26	$ 12,637.33	$ 13,730.38	$ 14,553.46	$ 15,658.91	$ 16,389.86
Funding Method:								
Property Taxes per ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Funding per ADA	-	-	-	280,365	290,222	300,754	311,249	321,797
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	239,864	266,085	273,948	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	**$ 239,864**	**$ 266,085**	**$ 273,948**	**$ 280,365**	**$ 290,222**	**$ 300,754**	**$ 311,249**	**$ 321,797**
Prior Year Basic Aid Status		*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*
1 Yuba River Charter	$ -	$ -	$ -	**$ 166,591**	**$ 172,448**	**$ 178,706**	**$ 184,942**	**$ 191,210**
ADA	-	-	-	**15.40**	**15.40**	**15.40**	**15.40**	**15.40**
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ 194,615	$ 211,448	$ 224,123	$ 241,147	$ 252,404
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ 166,591	$ 172,448	$ 178,706	$ 184,942	$ 191,210
2 NCSA	$ -	$ -	$ -	**$ 113,774**	**$ 117,774**	**$ 122,048**	**$ 126,307**	**$ 130,587**
ADA	-	-	-	**10.48**	**10.48**	**10.48**	**10.48**	**10.48**
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ 132,439	$ 143,894	$ 152,520	$ 164,105	$ 171,766
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ 113,774	$ 117,774	$ 122,048	$ 126,307	$ 130,587
3 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

Charts and Graphs

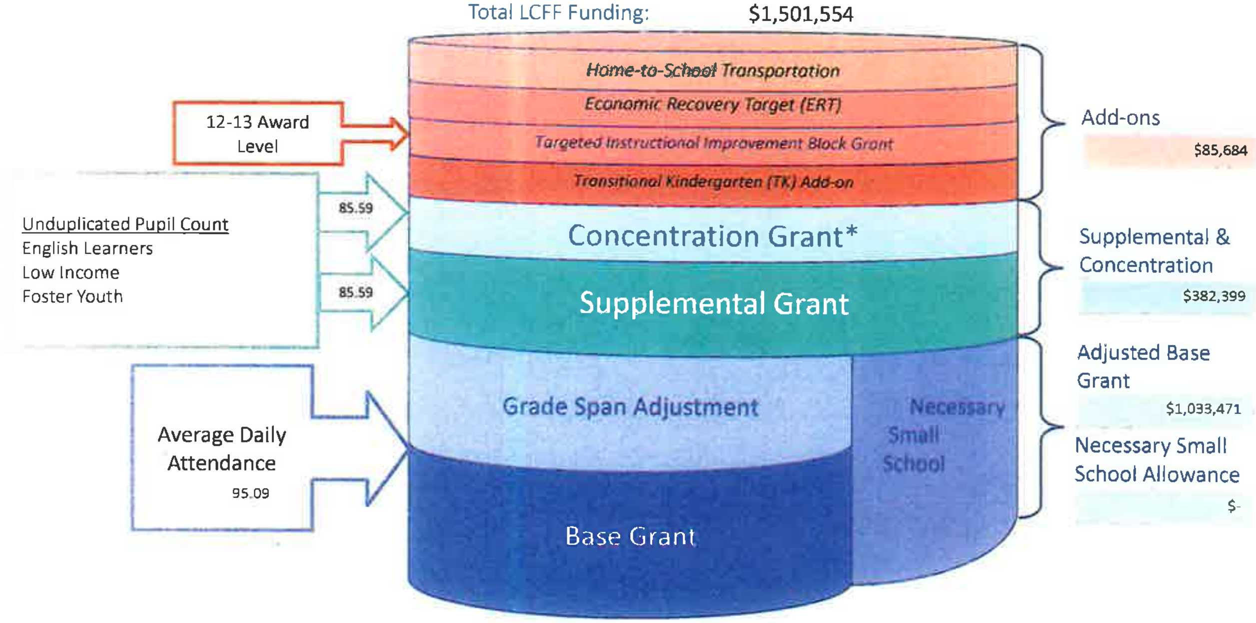
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for local standards.**

2025-26

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

		2025-26				
Base Grant	$	988,721			95.09	ADA
Grade Span Adjustment	$	44,750		$	1,033,471	Adjusted Base Grant
Supplemental Grant	$	176,909	85.59%			
Concentration Grant	$	205,490	85.59%	$	382,399	Supplemental & Concentration
Allowance: Necessary Small School	$	-		$	-	Allowance
Add-on: Targeted Instructional Improvement Block Grant	$	-				
Add-on: Home-to-School Transportation	$	80,332				
Add-on: Small School District Bus Replacement Program	$	-		$	85,684	Add-ons
Add-on Economic Recovery Target	$	-				
Add-on: Transitional Kindergarten	$	5,352				
Total	$	1,501,554		$	1,501,554	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

Charts and Graphs

2025-26	Base Grant a	Grade Span Adjustment b	Supplemental Grant Factor c	Maximum Supplemental Grant Rate per ADA (100% UPP) d = (a+b) x c	Unduplicated Pupil Percentage e	Effective Supplemental Grant Rate f = (a+b) x c x e	ADA g	Supplemental Grant h = f x g
*Grades TK-3	$ 10,256	$ 1,067	20.00%	$ 2,264.60	85.59%	$ 1,938.27	41.94	81,291
Grades 4-6	$ 10,411	$ -	20.00%	$ 2,082.20	85.59%	$ 1,782.15	36.14	64,407
Grades 7-8	$ 10,719	$ -	20.00%	$ 2,143.80	85.59%	$ 1,834.88	17.01	31,211
*Grades 9-12	$ 12,423	$ 323	20.00%	$ 2,549.20	85.59%	$ 2,181.86	-	-
*Base Grant + Grade Span								$ 176,909

Concentration Grant Calculation-EC 42238.02 (f)

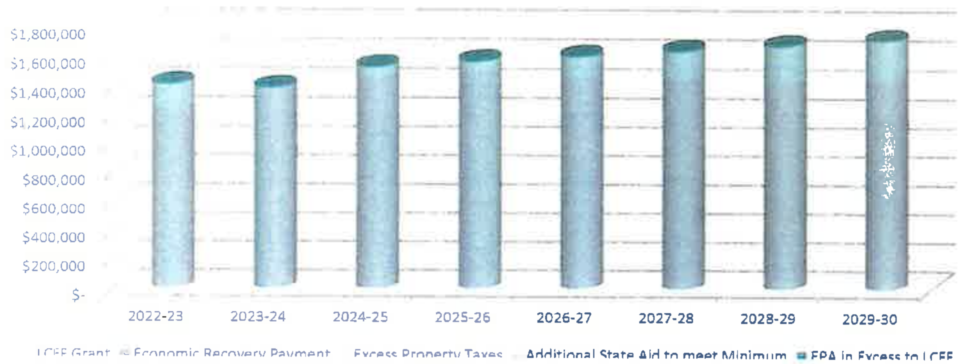
2025-26	Base Grant a	Grade Span Adjustment b	Concentration Grant Factor c	Maximum Concentration Grant Rate per ADA (100% UPP) d = (a+b) x c x 45%	Unduplicated Pupil Percentage greater than 55% e = UPP - 55%	Effective Concentration Grant Rate f = (a+b) x c x e	ADA g	Concentration Grant h = f x g
*Grades TK-3	$ 10,256	$ 1,067	65.00%	$ 3,311.98	30.59%	$ 2,251.41	41.94	94,424
Grades 4-6	$ 10,411	$ -	65.00%	$ 3,045.22	30.59%	$ 2,070.07	36.14	74,812
Grades 7-8	$ 10,719	$ -	65.00%	$ 3,135.31	30.59%	$ 2,131.31	17.01	36,254
*Grades 9-12	$ 12,423	$ 323	65.00%	$ 3,728.21	30.59%	$ 2,534.35	-	-
*Base Grant + Grade Span								$ 205,490

Twin Ridges Elementary (66415) - 25-26 Adopted Budget

Charts and Graphs

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Excess Property Taxes	$ 165,390	$ 4,900	$ 63,809	$ 66,654	$ 143,891	$ 185,438	$ 253,459	$ 270,966
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ 18,062	$ 18,302	$ 19,018	$ 19,018	$ 17,760	$ 17,112	$ 16,160	$ 15,820
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 1,244,892	$ 1,381,310	$ 1,466,290	$ 1,501,554	$ 1,460,322	$ 1,455,481	$ 1,425,621	$ 1,447,680
Total General Purpose Funding	$ 1,428,344	$ 1,404,512	$ 1,549,117	$ 1,587,226	$ 1,621,973	$ 1,658,031	$ 1,695,240	$ 1,734,466

LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

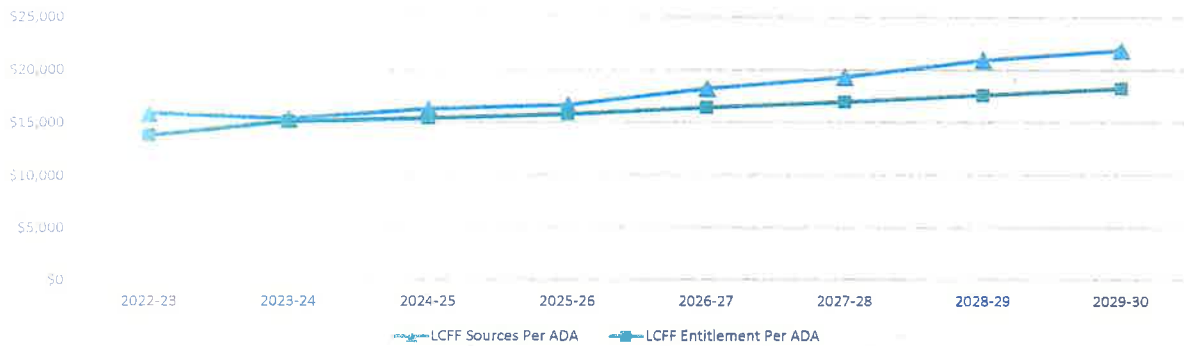


Twin Ridges Elementary (66415) - 25-26 Adopted Budget

Charts and Graphs

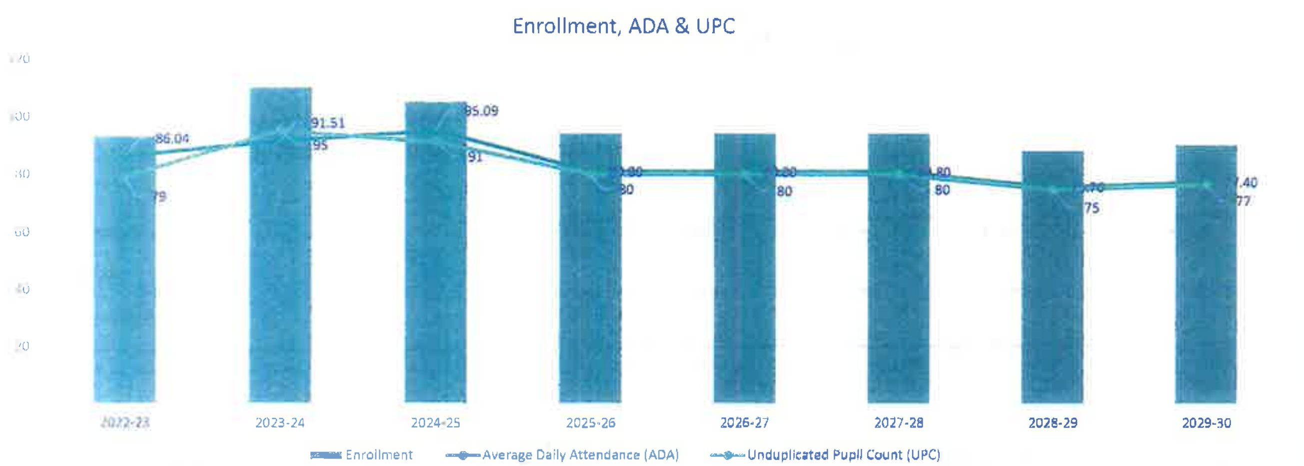
LCFF Entitlement per ADA

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded ADA (LCFF & NSS)	90.13	91.51	95.09	95.09	88.80	85.56	80.80	79.10
LCFF Sources per ADA, including NSS	$ 15,847.60	$ 15,348.18	$ 16,291.06	$ 16,691.83	$ 18,265.46	$ 19,378.58	$ 20,980.69	$ 21,927.51
Net Dollar Change per ADA		$ (499.42)	$ 942.88	$ 400.77	$ 1,573.63	$ 1,113.11	$ 1,602.12	$ 946.82
Net Percent Change		-3.15%	6.14%	2.46%	9.43%	6.09%	8.27%	4.51%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	$ 13,812.18	$ 15,094.63	$ 15,420.02	$ 15,790.87	$ 16,445.07	$ 17,011.23	$ 17,643.82	$ 18,301.90
Net Change per ADA		$ 1,282.45	$ 325.39	$ 370.85	$ 654.20	$ 566.16	$ 632.59	$ 658.07
Net Percent Change		9.28%	2.16%	2.40%	4.14%	3.44%	3.72%	3.73%



Student Summary, excluding COE

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	93	110	105	94	94	94	88	90
Unduplicated Pupil Count (UPC)	79	95	91	80	80	80	75	77
Average Daily Attendance (ADA)	86.04	91.51	95.09	80.80	80.80	80.80	75.70	77.40



Twin Ridges Elementary (66415) - 25-26 Adopted Budget

Charts and Graphs

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):	80
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 (2022-23)				
District Regular	79	84		
Charter School				
Total ADA	**79**	**84**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	89	91		
Charter School				
Total ADA	**89**	**91**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	95	94		
Charter School		0		
Total ADA	**95**	**94**	**0.8%**	**Met**
Budget Year (2025-26)				
District Regular	94			
Charter School	0			
Total ADA	**94**			

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): 80

District's Enrollment Standard Percentage Level: 3.0%

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	84	94		
Charter School				
Total Enrollment	**84**	**94**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	101	110		
Charter School				
Total Enrollment	**101**	**110**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	105	105		
Charter School				
Total Enrollment	**105**	**105**	**0.0%**	**Met**
Budget Year (2025-26)				
District Regular	94			
Charter School				
Total Enrollment	**94**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	86	94	
Charter School		0	
Total ADA/Enrollment	**86**	**94**	**91.0%**
Second Prior Year (2023-24)			
District Regular	90	110	
Charter School	0		
Total ADA/Enrollment	**90**	**110**	**81.5%**
First Prior Year (2024-25)			
District Regular	90	105	
Charter School			
Total ADA/Enrollment	**90**	**105**	**85.6%**
		Historical Average Ratio:	86.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**86.5%**

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 (2025-26)				
District Regular	80	94		
Charter School	0			
Total ADA/Enrollment	**80**	**94**	**85.1%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	80	94		
Charter School				
Total ADA/Enrollment	**80**	**94**	**85.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	80	94		
Charter School				
Total ADA/Enrollment	**80**	**94**	**85.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	95.09	95.09	88.80	85.56
b.	Prior Year ADA (Funded)		95.09	95.09	88.80
c.	Difference (Step 1a minus Step 1b)		0.00	(6.29)	(3.24)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(6.61%)	(3.65%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage		2.30%	3.52%	3.63%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			0.00%	(6.61%)	(3.65%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,484,211.00	1,528,737.00	1,574,599.00	1,621,837.00
Percent Change from Previous Year		**3.00%**	**3.00%**	**3.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.00% to 4.00%**	**2.00% to 4.00%**	**2.00% to 4.00%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,823,137.00	1,867,591.00	1,912,195.00	1,941,673.00
District's Projected Change in LCFF Revenue:		2.44%	2.39%	1.54%
Basic Aid Standard		**2.00% to 4.00%**	**2.00% to 4.00%**	**2.00% to 4.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This is due to the districts basic aid status.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	946,511.78	1,460,772.18	64.8%
Second Prior Year (2023-24)	961,231.71	1,457,863.07	65.9%
First Prior Year (2024-25)	1,078,785.00	1,612,947.00	66.9%
		Historical Average Ratio:	65.9%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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):	**60.9% to 70.9%**	**60.9% to 70.9%**	**60.9% to 70.9%**

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.

	Budget - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	1,083,030.00	1,585,305.00	68.3%	Met
1st Subsequent Year (2026-27)	1,064,142.00	1,592,411.00	66.8%	Met
2nd Subsequent Year (2027-28)	1,084,191.00	1,636,892.00	66.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	(6.61%)	(3.65%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-16.61% to 3.39%**	**-13.65% to 6.35%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-11.61% to -1.61%	-8.65% to 1.35%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	373,179.00		
Budget Year (2025-26)	133,236.00	(64.30%)	Yes
1st Subsequent Year (2026-27)	129,703.00	(2.65%)	No
2nd Subsequent Year (2027-28)	129,703.00	0.00%	No

Explanation:
(required if Yes)

This is due to the expiration of ESSER dollars.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	1,163,473.00		
Budget Year (2025-26)	475,071.00	(59.17%)	Yes
1st Subsequent Year (2026-27)	428,614.00	(9.78%)	No
2nd Subsequent Year (2027-28)	428,205.00	(.10%)	No

Explanation:
(required if Yes)

This was due to receiving the community schools grant.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	162,607.00		
Budget Year (2025-26)	91,301.00	(43.85%)	Yes
1st Subsequent Year (2026-27)	81,041.00	(11.24%)	No
2nd Subsequent Year (2027-28)	81,041.00	0.00%	No

Explanation:
(required if Yes)

This is due to the expiration of the RBT grant that the county provided.

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

First Prior Year (2024-25)	224,570.00		
Budget Year (2025-26)	125,901.00	(43.94%)	Yes
1st Subsequent Year (2026-27)	139,801.00	11.04%	Yes
2nd Subsequent Year (2027-28)	147,066.00	5.20%	Yes

Explanation:
(required if Yes)

24/25 the district receiv ed the ESSER ASES and ESSER grants the 42.75 percent drop is due to the funds.

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

First Prior Year (2024-25)	794,471.00		
Budget Year (2025-26)	764,071.00	(3.83%)	No
1st Subsequent Year (2026-27)	766,298.00	.29%	Yes
2nd Subsequent Year (2027-28)	789,288.00	3.00%	Yes

Explanation:
(required if Yes)

The district is currently working on a fiscal stabilization plan to address future increases.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2024-25)	1,699,259.00		
Budget Year (2025-26)	699,608.00	(58.83%)	Not Met
1st Subsequent Year (2026-27)	639,358.00	(8.61%)	Met
2nd Subsequent Year (2027-28)	638,949.00	(.06%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2024-25)	1,019,041.00		
Budget Year (2025-26)	889,972.00	(12.67%)	Not Met
1st Subsequent Year (2026-27)	906,099.00	1.81%	Met
2nd Subsequent Year (2027-28)	936,354.00	3.34%	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 rev enues have changed by more than the standard in one or more of the budget or two subsequent fiscal y ears. 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 rev enues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Rev enue
(linked from 6B
if NOT met)

This is due to the expiration of ESSER dollars.

Explanation:
Other State Rev enue
(linked from 6B
if NOT met)

This was due to receiv ing the community schools grant.

Explanation:
Other Local Rev enue

This is due to the expiration of the RBT grant that the county prov ided.

(linked from 6B if NOT met)	

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

Explanation: Books and Supplies (linked from 6B if NOT met)	24/25 the district receiv ed the ESSER ASES and ESSER grants the 42.75 percent drop is due to the funds.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	The district is currently working on a fiscal stabilization plan to address future increases.

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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	No
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	3,025,060.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	3,025,060.00	90,751.80	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)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

District is Exempt

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
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)	159,135.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	44,492.04	653,909.43	704,602.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	203,627.04	653,909.43	704,602.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,182,680.77	2,937,138.43	3,188,905.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	3,182,680.77	2,937,138.43	3,188,905.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.4%	22.3%	22.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.1%**	**7.4%**	**7.4%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	3,633.43	1,595,895.55	N/A	Met
Second Prior Year (2023-24)	(24,428.77)	1,589,432.10	1.5%	Met
First Prior Year (2024-25)	48,001.00	1,692,236.00	N/A	Met
Budget Year (2025-26) (Information only)	(28,584.00)	1,714,363.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 81

District's Fund Balance Standard Percentage Level: 1.7%

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

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

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	706,595.00	680,396.61	3.7%	Not Met
Second Prior Year (2023-24)	716,850.00	684,030.04	4.6%	Not Met
First Prior Year (2024-25)	659,601.00	659,601.00	0.0%	Met
Budget Year (2025-26) (Information only)	707,602.00			

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

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

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

1a. STANDARD 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)

Original budget balances are estimated at the time based on what is expected to be spent. The differences is due to actual activity being different then projected at the time of budget development. Estimated actuals have been better in future budgets.

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 (2025-26)	619,635.40	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or $88,000 (greater of)	0	to 300
4% or $88,000 (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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	80	83	83
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? **No**
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

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

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,083,253.00	2,930,788.00	2,937,934.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,083,253.00	2,930,788.00	2,937,934.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	154,162.65	146,539.40	146,896.70
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**154,162.65**	**146,539.40**	**146,896.70**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	679,018.00	606,784.00	539,909.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(16,792.00)	(35,547.00)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	679,018.00	589,992.00	504,362.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.02%	20.13%	17.17%
	District's Reserve Standard (Section 10B, Line 7):	**154,162.65**	**146,539.40**	**146,896.70**
	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?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:	

S3. Use of Ongoing Revenues for One-time Expenditures

1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	No
1b.	If Yes, identify the expenditures:	

S4. Contingent Revenues

1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:	

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(270,439.00)			
Budget Year (2025-26)	(293,319.00)	22,880.00	8.5%	Met
1st Subsequent Year (2026-27)	(401,009.00)	107,690.00	36.7%	Not Met
2nd Subsequent Year (2027-28)	(403,063.00)	2,054.00	.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	346,652.00			
Budget Year (2025-26)	318,748.00	(27,904.00)	(8.0%)	Met
1st Subsequent Year (2026-27)	413,271.00	94,523.00	29.7%	Not Met
2nd Subsequent Year (2027-28)	446,219.00	32,948.00	8.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	79,289.00			
Budget Year (2025-26)	129,058.00	49,769.00	62.8%	Not Met
1st Subsequent Year (2026-27)	129,058.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	129,058.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

Due to carry over funds that the district will be utilizing this current fiscal year. The District is going to work on a fiscal stabilization plan to help reduce the contribution to unrestricted. The goal is to have it completed by First Interim.

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)	The increase from fund 17 Transfer due to increased expenditures. The District is going to work on a fiscal stabilization plan to help reduce the contribution from Fund 17 . The goal is to have it completed by First Interim.

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

Explanation: (required if NOT met)	This is due to changing preschool funding from Title 1 and a increase to the CAFE account. Transfer due to increased expenditures. The District is going to work on a fiscal stabilization plan to help reduce the contribution to other funds. The goal is to have it completed by First Interim. .

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	4	General Unrestricted LCFF	3586	12,551
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				12,551

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	3,586	3,586	3,586	3,586
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,586	3,586	3,586	3,586
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?: No

b. Do benefits continue past age 65?: No

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

5. OPEB Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	5	5	5	5

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

I have added 1% to the salary schedule

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

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

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

Certificated (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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?			

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	10	10	10	10

Classified (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.

We have settled but it was very recently. We are taking the public disclosure to the board on June 10th.I have already add the settlement amount to the budget.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 10, 2025

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No

If Yes, date of Superintendent and CBO certification: Jun 10, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jun 01, 2024 End Date: Jul 30, 2025

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
One Year Agreement			
Total cost of salary settlement	6,016		
% change in salary schedule from prior year	1%		
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases			

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	3	3	3	3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 13, 2025

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?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)	The District hired a new Superintendent in August 2024

End of School District Budget Criteria and Standards Review

Description	2024-25 Estimated Actuals			2025-26 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)	89.88	87.00	94.20	80.00	79.90	94.20
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)	89.88	87.00	94.20	80.00	79.90	94.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.89	.89	.89	.89	.89	.89
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)	.89	.89	.89	.89	.89	.89
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	90.77	87.89	95.09	80.89	80.79	95.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	80,850.00		80,850.00			80,850.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	80,850.00	0.00	80,850.00	0.00	0.00	80,850.00
Capital assets being depreciated:						
Land Improvements	1,200,304.00		1,200,304.00			1,200,304.00
Buildings	2,757,713.00		2,757,713.00			2,757,713.00
Equipment	252,085.00		252,085.00			252,085.00
Total capital assets being depreciated	4,210,102.00	0.00	4,210,102.00	0.00	0.00	4,210,102.00
Accumulated Depreciation for:						
Land Improvements	(685,124.00)		(685,124.00)			(685,124.00)
Buildings	(2,179,032.00)		(2,179,032.00)			(2,179,032.00)
Equipment	(199,591.00)		(199,591.00)			(199,591.00)
Total accumulated depreciation	(3,063,747.00)	0.00	(3,063,747.00)	0.00	0.00	(3,063,747.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,146,355.00	0.00	1,146,355.00	0.00	0.00	1,146,355.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,227,205.00	0.00	1,227,205.00	0.00	0.00	1,227,205.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,067,146.00	1,059,330.98	861,252.48	636,311.18	469,874.03	251,273.68	744,208.55	525,295.31
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		47,975.40	47,975.40	52,729.90	47,975.40		4,754.50	19,190.16	21,748.85
Property Taxes	8020-8079							764,368.50		
Miscellaneous Funds	8080-8099			(16,821.99)	(33,643.80)	(22,429.20)	(22,429.20)	(22,429.20)	(22,429.20)	(22,429.20)
Federal Revenue	8100-8299						35,171.00			51,434.50
Other State Revenue	8300-8599		38,134.85	38,134.85	40,984.85	40,984.85	17,679.00	7,435.00	29,443.74	34,632.77
Other Local Revenue	8600-8799		9,756.15	9,756.15	11,006.15	9,756.15		1,250.00	3,902.46	4,422.79
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			95,866.40	79,044.41	71,077.10	76,287.20	30,420.80	755,378.80	30,107.16	89,809.71
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	51,227.25	59,226.00	59,227.00	59,228.75	59,228.00	59,228.00	59,228.00
Classified Salaries	2000-2999		40,806.74	54,142.32	54,124.32	54,124.32	54,124.32	54,124.32	54,124.32	54,124.32
Employee Benefits	3000-3999		35,003.16	46,670.88	46,670.88	46,670.88	46,670.88	46,670.88	46,670.88	46,670.88
Books and Supplies	4000-4999		12,590.10	25,180.20	12,590.10	6,295.05	12,590.10	6,295.05	12,590.10	6,295.05
Services	5000-5999		15,281.42	45,844.26	76,407.10	76,407.10	76,407.10	61,125.68	76,407.10	76,407.10
Capital Outlay	6000-6999				17,000.00					
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			54,058.00	30,000.00			35,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			103,681.42	277,122.91	296,018.40	242,724.35	249,021.15	262,443.93	249,020.40	242,725.35
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,815.02)	(198,078.50)	(224,941.30)	(166,437.15)	(218,600.35)	492,934.87	(218,913.24)	(152,915.64)
F. ENDING CASH (A + E)			1,059,330.98	861,252.48	636,311.18	469,874.03	251,273.68	744,208.55	525,295.31	372,379.67
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		372,379.67	146,634.13	703,182.16	495,361.68				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	26,503.35	21,748.85	21,748.85	26,503.34	0.00		338,854.00	338,854.00
Property Taxes	8020-8079		764,368.50					1,528,737.00	1,528,737.00
Miscellaneous Funds	8080-8099	(39,251.10)	(19,625.53)	(19,625.54)	(19,625.54)	(19,625.50)		(280,365.00)	(280,365.00)
Federal Revenue	8100-8299				45,464.50	1,166.00		133,236.00	133,236.00
Other State Revenue	8300-8599	34,054.77	28,358.77	28,358.77	72,979.78	63,889.00		475,071.00	475,071.00
Other Local Revenue	8600-8799	5,672.79	4,422.79	4,422.79	26,932.78			91,301.00	91,301.00
Interfund Transfers In	8900-8929				318,748.00			318,748.00	318,748.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		26,979.81	799,273.38	34,904.87	471,002.86	45,429.50	0.00	2,605,582.00	2,605,582.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	59,228.00	59,228.00	59,228.00	59,227.00	0.00		643,504.00	643,504.00
Classified Salaries	2000-2999	54,124.32	54,124.32	54,124.32	54,124.32	40,606.74		676,799.00	676,779.00
Employee Benefits	3000-3999	46,670.88	46,670.88	46,670.88	46,670.88	35,003.16		583,386.00	583,386.00
Books and Supplies	4000-4999	6,295.05	6,295.05	6,295.05	12,590.10			125,901.00	125,901.00
Services	5000-5999	76,407.10	76,407.10	76,407.10	30,562.84			764,071.00	764,071.00
Capital Outlay	6000-6999							17,000.00	17,000.00
Other Outgo	7000-7499				143,554.00			143,554.00	143,554.00
Interfund Transfers Out	7600-7629	10,000.00						129,058.00	129,058.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		252,725.35	242,725.35	242,725.35	346,729.14	75,609.90	0.00	3,083,273.00	3,083,253.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(225,745.54)	556,548.03	(207,820.48)	124,273.72	(30,180.40)	0.00	(477,691.00)	(477,671.00)
F. ENDING CASH (A + E)		146,634.13	703,182.16	495,361.68	619,635.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								589,455.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40	619,635.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		619,635.40	619,635.40	619,635.40	619,635.40				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		619,635.40	619,635.40	619,635.40	619,635.40				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								619,635.40	

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, 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:

____ Our 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

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed ____ Date of Meeting: 6/13/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: DR. Erik Crawford Title: Superintendent

For additional information on this certification, please contact:

Name: Sunshine Bender

Title: Chief Business Official

Telephone: 530-265-9052

E-mail: sbender@tresd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	616,524.00	301	0.00	303	616,524.00	305	0.00		307	616,524.00	309
2000 - Classified Salaries	680,333.00	311	53,612.00	313	626,721.00	315	0.00		317	626,721.00	319
3000 - Employee Benefits	585,147.00	321	28,348.00	323	556,799.00	325	0.00		327	556,799.00	329
4000 - Books, Supplies Equip Replace. (6500)	224,570.00	331	91,069.00	333	133,501.00	335	29,482.00		337	104,019.00	339
5000 - Services. . . & 7300 - Indirect Costs	777,808.00	341	81,255.00	343	696,553.00	345	125,471.00		347	571,082.00	349
				TOTAL	2,630,098.00	365			TOTAL	2,475,145.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	342,699.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	215,599.00	380
3. STRS.	3101 & 3102	96,808.00	382
4. PERS.	3201 & 3202	56,127.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	20,749.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	61,153.00	385
7. Unemployment Insurance.	3501 & 3502	264.00	390
8. Workers' Compensation Insurance.	3601 & 3602	14,419.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	277.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		808,095.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		808,095.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		32.65%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	32.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	27.35%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,475,145.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	676,952.16

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	643,504.00	301	7,000.00	303	636,504.00	305	0.00		307	636,504.00	309
2000 - Classified Salaries	676,779.00	311	96,247.00	313	580,532.00	315	0.00		317	580,532.00	319
3000 - Employee Benefits	583,386.00	321	37,449.00	323	545,937.00	325	0.00		327	545,937.00	329
4000 - Books, Supplies Equip Replace. (6500)	125,901.00	331	13,319.00	333	112,582.00	335	29,482.00		337	83,100.00	339
5000 - Services. . . & 7300 - Indirect Costs	739,642.00	341	12,000.00	343	727,642.00	345	120,766.00		347	606,876.00	349
				TOTAL	2,603,197.00	365			TOTAL	2,452,949.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	408,915.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	148,203.00	380
3. STRS.	3101 & 3102	110,594.00	382
4. PERS.	3201 & 3202	39,733.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	15,541.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	58,235.00	385
7. Unemployment Insurance.	3501 & 3502	253.00	390
8. Workers' Compensation Insurance.	3601 & 3602	13,860.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	795,334.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	795,334.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	32.42%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	32.42%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	27.58%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,452,949.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	676,523.33	

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

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	**Goals**	**Functions**	**Objects**	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,188,905.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	373,179.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	175,350.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	17,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	79,289.00
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				271,639.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	111,430.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,655,517.00

Section II - Expenditures Per ADA		**2024-25 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		87.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		30,214.10

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,164,197.60	23,738.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,164,197.60	23,738.05
B. Required effort (Line A.2 times 90%)	1,947,777.84	21,364.25
C. Current year expenditures (Line I.E and Line II.B)	2,655,517.00	30,214.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 171,447.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 1,710,557.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 10.02%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 138,615.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 4,600.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	36,276.41
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	179,491.41
9. Carry-Forward Adjustment (Part IV, Line F)	(63,361.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	116,130.11
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,036,344.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	532,981.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	197,535.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	15,045.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	175,350.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	172,466.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	128,069.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	325,763.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	121,004.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	130,199.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,853,756.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.29%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.07%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	179,491.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(8,559.29)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.21%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.21%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.21%) times Part III, Line B19); zero if positive	(63,361.30)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(63,361.30)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.07%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-31680.65) is applied to the current year calculation and the remainder ($-31680.65) is deferred to one or more future years:	5.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-21120.43) is applied to the current year calculation and the remainder ($-42240.87) is deferred to one or more future years:	5.55%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(63,361.30)

Approved indirect cost rate:	8.21%
Highest rate used in any program:	8.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	123,825.00	10,166.00	8.21%
01	3010	84,821.00	6,963.00	8.21%
01	3213	139,534.00	11,221.00	8.04%
01	3225	37,590.00	1,754.00	4.67%
01	4035	2,704.00	221.00	8.17%
01	5810	17,753.00	1,457.00	8.21%
01	6010	107,370.00	5,368.00	5.00%
01	6266	11,161.00	916.00	8.21%
01	6331	97,287.00	7,987.00	8.21%
01	6332	63,898.00	5,243.00	8.21%
01	6500	149,451.00	5,325.00	3.56%
01	6770	34,799.00	347.00	1.00%
01	7399	77,130.00	6,332.00	8.21%
01	7435	62,942.00	5,167.00	8.21%
12	3010	58,464.00	4,596.00	7.86%
12	6105	62,540.00	5,029.00	8.04%
13	5310	130,199.00	7,038.00	5.41%

Twin Ridges Elementary
Nevada County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

29 66415 0000000
Form L
G8BXTFRW66(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	42,614.00		5,922.00	48,536.00
2. State Lottery Revenue	8560	17,955.00		7,709.00	25,664.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		60,569.00	0.00	13,631.00	74,200.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	19,482.00		10,000.00	29,482.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		19,482.00	0.00	10,000.00	29,482.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	41,087.00	0.00	3,631.00	44,718.00
D. COMMENTS:					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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	1,587,226.00	2.19%	1,621,973.00	1.17%	1,640,919.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	47,864.00	-100.00%		0.00%	
4. Other Local Revenues	8600-8799	25,260.00	-40.62%	15,000.00	0.00%	15,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	318,748.00	29.65%	413,271.00	7.97%	446,219.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(293,319.00)	36.71%	(401,009.00)	0.51%	(403,063.00)
6. Total (Sum lines A1 thru A5c)		1,685,779.00	-2.17%	1,649,235.00	3.02%	1,699,075.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				509,616.00		490,114.00
b. Step & Column Adjustment						9,756.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,502.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	509,616.00	-3.83%	490,114.00	1.99%	499,870.00
2. Classified Salaries						
a. Base Salaries				274,039.00		256,022.00
b. Step & Column Adjustment						4,784.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,017.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	274,039.00	-6.57%	256,022.00	1.87%	260,806.00
3. Employee Benefits	3000-3999	299,375.00	6.22%	318,006.00	1.73%	323,515.00
4. Books and Supplies	4000-4999	96,482.00	3.00%	99,376.00	6.09%	105,428.00
5. Services and Other Operating Expenditures	5000-5999	516,610.00	-4.82%	491,723.00	3.00%	506,475.00
6. Capital Outlay	6000-6999	17,000.00	0.00%	17,000.00	0.00%	17,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(127,817.00)	-37.54%	(79,830.00)	-4.54%	(76,202.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	129,058.00	0.00%	129,058.00	0.00%	129,058.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,714,363.00	0.41%	1,721,469.00	2.58%	1,765,950.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,584.00)		(72,234.00)		(66,875.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		707,602.00		679,018.00		606,784.00
2. Ending Fund Balance (Sum lines C and D1)		679,018.00		606,784.00		539,909.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	679,018.00		606,784.00		539,909.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		679,018.00		606,784.00		539,909.00
E. AVAILABLE RESERVES						
1. General Fund						
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	679,018.00		606,784.00		539,909.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		679,018.00		606,784.00		539,909.00

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.

B.1 there is a salary reduction from a teacher that is leaving the district B.2 Is due to a potential reduction in force

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	133,236.00	-2.65%	129,703.00	0.00%	129,703.00
3. Other State Revenues	8300-8599	427,207.00	0.33%	428,614.00	-0.10%	428,205.00
4. Other Local Revenues	8600-8799	66,041.00	0.00%	66,041.00	0.00%	66,041.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	293,319.00	25.53%	368,217.00	0.29%	369,282.00
6. Total (Sum lines A1 thru A5c)		919,803.00	7.91%	992,575.00	0.07%	993,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				133,888.00		104,179.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(29,709.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	133,888.00	-22.19%	104,179.00	0.00%	104,179.00
2. Classified Salaries						
a. Base Salaries				402,740.00		317,863.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,877.00)		(30,227.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	402,740.00	-21.07%	317,863.00	-9.51%	287,636.00
3. Employee Benefits	3000-3999	284,011.00	-16.20%	237,992.00	-9.27%	215,925.00
4. Books and Supplies	4000-4999	29,419.00	37.41%	40,425.00	3.00%	41,638.00
5. Services and Other Operating Expenditures	5000-5999	247,461.00	10.96%	274,575.00	3.00%	282,813.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	167,983.00	5.00%	176,382.00	5.00%	185,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	103,388.00	-43.99%	57,903.00	-5.72%	54,592.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,368,890.00	-11.66%	1,209,319.00	-3.09%	1,171,984.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(449,087.00)		(216,744.00)		(178,753.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,067,146.00		618,059.00		401,315.00
2. Ending Fund Balance (Sum lines C and D1)		618,059.00		401,315.00		222,562.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	618,059.00		418,107.00		258,109.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(16,792.00)		(35,547.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		618,059.00		401,315.00		222,562.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

This is due to potential reductions in force.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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	1,587,226.00	2.19%	1,621,973.00	1.17%	1,640,919.00
2. Federal Revenues	8100-8299	133,236.00	-2.65%	129,703.00	0.00%	129,703.00
3. Other State Revenues	8300-8599	475,071.00	-9.78%	428,614.00	-0.10%	428,205.00
4. Other Local Revenues	8600-8799	91,301.00	-11.24%	81,041.00	0.00%	81,041.00
5. Other Financing Sources						
a. Transfers In	8900-8929	318,748.00	29.65%	413,271.00	7.97%	446,219.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(32,792.00)	3.02%	(33,781.00)
6. Total (Sum lines A1 thru A5c)		2,605,582.00	1.39%	2,641,810.00	1.91%	2,692,306.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				643,504.00		594,293.00
b. Step & Column Adjustment				0.00		9,756.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(49,211.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	643,504.00	-7.65%	594,293.00	1.64%	604,049.00
2. Classified Salaries						
a. Base Salaries				676,779.00		573,885.00
b. Step & Column Adjustment				0.00		4,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,894.00)		(30,227.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	676,779.00	-15.20%	573,885.00	-4.43%	548,442.00
3. Employee Benefits	3000-3999	583,386.00	-4.69%	555,998.00	-2.98%	539,440.00
4. Books and Supplies	4000-4999	125,901.00	11.04%	139,801.00	5.20%	147,066.00
5. Services and Other Operating Expenditures	5000-5999	764,071.00	0.29%	766,298.00	3.00%	789,288.00
6. Capital Outlay	6000-6999	17,000.00	0.00%	17,000.00	0.00%	17,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	167,983.00	5.00%	176,382.00	5.00%	185,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,429.00)	-10.24%	(21,927.00)	-1.45%	(21,610.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	129,058.00	0.00%	129,058.00	0.00%	129,058.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,083,253.00	-4.94%	2,930,788.00	0.24%	2,937,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(477,671.00)		(288,978.00)		(245,628.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,774,748.00		1,297,077.00		1,008,099.00
2. Ending Fund Balance (Sum lines C and D1)		1,297,077.00		1,008,099.00		762,471.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	618,059.00		418,107.00		258,109.00
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		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	679,018.00		589,992.00		504,362.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,297,077.00		1,008,099.00		762,471.00
E. AVAILABLE RESERVES						
1. General Fund						
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	679,018.00		606,784.00		539,909.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(16,792.00)		(35,547.00)
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
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		679,018.00		589,992.00		504,362.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.02%		20.13%		17.17%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		80.00		82.93		83.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,083,253.00		2,930,788.00		2,937,934.00
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)		3,083,253.00		2,930,788.00		2,937,934.00
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)		154,162.65		146,539.40		146,896.70
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		154,162.65		146,539.40		146,896.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(24,429.00)				
Other Sources/Uses Detail					318,748.00	129,058.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	16,226.00	0.00				
Other Sources/Uses Detail					54,058.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	8,203.00	0.00				
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	318,748.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	24,429.00	(24,429.00)	447,806.00	447,806.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,549,079.00	0.00	1,549,079.00	1,587,226.00	0.00	1,587,226.00	2.5%
2) Federal Revenue		8100-8299	0.00	373,179.00	373,179.00	0.00	133,236.00	133,236.00	-64.3%
3) Other State Revenue		8300-8599	21,379.00	1,142,094.00	1,163,473.00	47,864.00	427,207.00	475,071.00	-59.2%
4) Other Local Revenue		8600-8799	93,566.00	69,041.00	162,607.00	25,260.00	66,041.00	91,301.00	-43.9%
5) TOTAL, REVENUES			1,664,024.00	1,584,314.00	3,248,338.00	1,660,350.00	626,484.00	2,286,834.00	-29.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	478,208.00	138,316.00	616,524.00	509,616.00	133,888.00	643,504.00	4.4%
2) Classified Salaries		2000-2999	298,090.00	382,243.00	680,333.00	274,039.00	402,740.00	676,779.00	-0.5%
3) Employee Benefits		3000-3999	302,487.00	282,660.00	585,147.00	299,375.00	284,011.00	583,386.00	-0.3%
4) Books and Supplies		4000-4999	94,482.00	130,088.00	224,570.00	96,482.00	29,419.00	125,901.00	-43.9%
5) Services and Other Operating Expenditures		5000-5999	507,810.00	286,661.00	794,471.00	516,610.00	247,461.00	764,071.00	-3.8%
6) Capital Outlay		6000-6999	17,000.00	40,251.00	57,251.00	17,000.00	0.00	17,000.00	-70.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	167,983.00	167,983.00	0.00	167,983.00	167,983.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(85,130.00)	68,467.00	(16,663.00)	(127,817.00)	103,388.00	(24,429.00)	46.6%
9) TOTAL, EXPENDITURES			1,612,947.00	1,496,669.00	3,109,616.00	1,585,305.00	1,368,890.00	2,954,195.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,077.00	87,645.00	138,722.00	75,045.00	(742,406.00)	(667,361.00)	-581.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	346,652.00	0.00	346,652.00	318,748.00	0.00	318,748.00	-8.0%
b) Transfers Out		7600-7629	79,289.00	0.00	79,289.00	129,058.00	0.00	129,058.00	62.8%
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	(270,439.00)	270,439.00	0.00	(293,319.00)	293,319.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,076.00)	270,439.00	267,363.00	(103,629.00)	293,319.00	189,690.00	-29.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,001.00	358,084.00	406,085.00	(28,584.00)	(449,087.00)	(477,671.00)	-217.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%
2) Ending Balance, June 30 (E + F1e)			707,602.00	1,067,146.00	1,774,748.00	679,018.00	618,059.00	1,297,077.00	-26.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
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	1,067,146.00	1,067,146.00	0.00	618,059.00	618,059.00	-42.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	704,602.00	0.00	704,602.00	679,018.00	0.00	679,018.00	-3.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	663,020.81	527,710.85	1,190,731.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	50.00	0.00	50.00				
c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(82,938.33)	162,327.04	79,388.71				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	266,043.00	0.00	266,043.00				
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	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			849,175.48	690,037.89	1,539,213.37				
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	75,842.78	697.28	76,540.06				
2) Due to Grantor Governments		9590	0.00	3,923.50	3,923.50				
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	149,011.97	149,011.97				
6) TOTAL, LIABILITIES			75,842.78	153,632.75	229,475.53				
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)			773,332.70	536,405.14	1,309,737.84				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	319,846.00	0.00	319,846.00	319,836.00	0.00	319,836.00	0.0%
Education Protection Account State Aid - Current Year		8012	19,080.00	0.00	19,080.00	19,018.00	0.00	19,018.00	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	8,623.00	0.00	8,623.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	1,163.00	0.00	1,163.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,448,051.00	0.00	1,448,051.00	1,528,737.00	0.00	1,528,737.00	5.6%
Unsecured Roll Taxes		8042	25,801.00	0.00	25,801.00	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	573.00	0.00	573.00	0.00	0.00	0.00	-100.0%
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	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & 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			1,823,137.00	0.00	1,823,137.00	1,867,591.00	0.00	1,867,591.00	2.4%
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	(274,058.00)	0.00	(274,058.00)	(280,365.00)	0.00	(280,365.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,549,079.00	0.00	1,549,079.00	1,587,226.00	0.00	1,587,226.00	2.5%
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	27,279.00	27,279.00	0.00	27,279.00	27,279.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,031.00	1,031.00	0.00	1,166.00	1,166.00	13.1%
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		70,777.00	70,777.00		70,342.00	70,342.00	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,671.00	13,671.00		13,671.00	13,671.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		261.00	261.00		261.00	261.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,600.00	10,600.00		10,600.00	10,600.00	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	249,560.00	249,560.00	0.00	9,917.00	9,917.00	-96.0%
TOTAL, FEDERAL REVENUE			0.00	373,179.00	373,179.00	0.00	133,236.00	133,236.00	-64.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,424.00	0.00	3,424.00	3,424.00	0.00	3,424.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,955.00	7,709.00	25,664.00	15,940.00	6,844.00	22,784.00	-11.2%
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		86,497.00	86,497.00		141,500.00	141,500.00	63.6%
After School Education and Safety (ASES)	6010	8590		112,738.00	112,738.00		55,923.00	55,923.00	-50.4%
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		18,720.00	18,720.00		18,720.00	18,720.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	916,430.00	916,430.00	28,500.00	204,220.00	232,720.00	-74.6%
TOTAL, OTHER STATE REVENUE			21,379.00	1,142,094.00	1,163,473.00	47,864.00	427,207.00	475,071.00	-59.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Interest		8660	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	88,066.00	4,000.00	92,066.00	19,760.00	1,000.00	20,760.00	-77.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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		65,041.00	65,041.00		65,041.00	65,041.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	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			93,566.00	69,041.00	162,607.00	25,260.00	66,041.00	91,301.00	-43.9%
TOTAL, REVENUES			1,664,024.00	1,584,314.00	3,248,338.00	1,660,350.00	626,484.00	2,286,834.00	-29.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	326,958.00	15,741.00	342,699.00	344,616.00	71,299.00	415,915.00	21.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,250.00	122,575.00	273,825.00	165,000.00	62,589.00	227,589.00	-16.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			478,208.00	138,316.00	616,524.00	509,616.00	133,888.00	643,504.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	42,540.00	205,743.00	248,283.00	0.00	244,450.00	244,450.00	-1.5%
Classified Support Salaries		2200	92,897.00	31,587.00	124,484.00	103,434.00	0.00	103,434.00	-16.9%
Classified Supervisors' and Administrators' Salaries		2300	102,440.00	85,568.00	188,008.00	98,880.00	90,084.00	188,964.00	0.5%
Clerical, Technical and Office Salaries		2400	48,993.00	59,345.00	108,338.00	61,725.00	68,206.00	129,931.00	19.9%
Other Classified Salaries		2900	11,220.00	0.00	11,220.00	10,000.00	0.00	10,000.00	-10.9%
TOTAL, CLASSIFIED SALARIES			298,090.00	382,243.00	680,333.00	274,039.00	402,740.00	676,779.00	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	90,497.00	82,711.00	173,208.00	97,338.00	82,822.00	180,160.00	4.0%
PERS		3201-3202	73,354.00	99,530.00	172,884.00	72,890.00	97,787.00	170,677.00	-1.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	27,983.00	30,485.00	58,468.00	25,798.00	30,938.00	56,736.00	-3.0%
Health and Welfare Benefits		3401-3402	89,572.00	55,677.00	145,249.00	82,856.00	58,105.00	140,961.00	-3.0%
Unemployment Insurance		3501-3502	359.00	256.00	615.00	353.00	257.00	610.00	-0.8%
Workers' Compensation		3601-3602	19,785.00	14,001.00	33,786.00	19,420.00	14,102.00	33,522.00	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	937.00	0.00	937.00	720.00	0.00	720.00	-23.2%
TOTAL, EMPLOYEE BENEFITS			302,487.00	282,660.00	585,147.00	299,375.00	284,011.00	583,386.00	-0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,982.00	18,147.00	33,129.00	14,982.00	6,000.00	20,982.00	-36.7%
Books and Other Reference Materials		4200	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Materials and Supplies		4300	69,000.00	107,941.00	176,941.00	68,000.00	23,419.00	91,419.00	-48.3%
Noncapitalized Equipment		4400	9,000.00	4,000.00	13,000.00	12,000.00	0.00	12,000.00	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,482.00	130,088.00	224,570.00	96,482.00	29,419.00	125,901.00	-43.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	82,000.00	40,000.00	122,000.00	82,000.00	40,000.00	122,000.00	0.0%
Travel and Conferences		5200	18,075.00	21,804.00	39,879.00	15,350.00	19,482.00	34,832.00	-12.7%
Dues and Memberships		5300	7,762.00	1,100.00	8,862.00	8,910.00	1,100.00	10,010.00	13.0%
Insurance		5400 - 5450	41,762.00	0.00	41,762.00	47,727.00	0.00	47,727.00	14.3%
Operations and Housekeeping Services		5500	88,400.00	0.00	88,400.00	91,222.00	0.00	91,222.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,604.00	27,812.00	69,416.00	41,483.00	0.00	41,483.00	-40.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,159.00	195,945.00	393,104.00	202,730.00	186,879.00	389,609.00	-0.9%
Communications		5900	31,048.00	0.00	31,048.00	27,188.00	0.00	27,188.00	-12.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			507,810.00	286,661.00	794,471.00	516,610.00	247,461.00	764,071.00	-3.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	17,000.00	40,251.00	57,251.00	17,000.00	0.00	17,000.00	-70.3%
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%
TOTAL, CAPITAL OUTLAY			17,000.00	40,251.00	57,251.00	17,000.00	0.00	17,000.00	-70.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	167,983.00	167,983.00	0.00	167,983.00	167,983.00	0.0%
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%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	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	167,983.00	167,983.00	0.00	167,983.00	167,983.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Transfers of Indirect Costs		7310	(68,467.00)	68,467.00	0.00	(103,388.00)	103,388.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(16,663.00)	0.00	(16,663.00)	(24,429.00)	0.00	(24,429.00)	46.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(85,130.00)	68,467.00	(16,663.00)	(127,817.00)	103,388.00	(24,429.00)	46.6%
TOTAL, EXPENDITURES			1,612,947.00	1,496,669.00	3,109,616.00	1,585,305.00	1,368,890.00	2,954,195.00	-5.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	346,652.00	0.00	346,652.00	318,748.00	0.00	318,748.00	-8.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			346,652.00	0.00	346,652.00	318,748.00	0.00	318,748.00	-8.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	14,289.00	0.00	14,289.00	54,058.00	0.00	54,058.00	278.3%
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	65,000.00	0.00	65,000.00	75,000.00	0.00	75,000.00	15.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,289.00	0.00	79,289.00	129,058.00	0.00	129,058.00	62.8%
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									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	(270,439.00)	270,439.00	0.00	(293,319.00)	293,319.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(270,439.00)	270,439.00	0.00	(293,319.00)	293,319.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,076.00)	270,439.00	267,363.00	(103,629.00)	293,319.00	189,690.00	-29.1%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,549,079.00	0.00	1,549,079.00	1,587,226.00	0.00	1,587,226.00	2.5%
2) Federal Revenue		8100-8299	0.00	373,179.00	373,179.00	0.00	133,236.00	133,236.00	-64.3%
3) Other State Revenue		8300-8599	21,379.00	1,142,094.00	1,163,473.00	47,864.00	427,207.00	475,071.00	-59.2%
4) Other Local Revenue		8600-8799	93,566.00	69,041.00	162,607.00	25,260.00	66,041.00	91,301.00	-43.9%
5) TOTAL, REVENUES			1,664,024.00	1,584,314.00	3,248,338.00	1,660,350.00	626,484.00	2,286,834.00	-29.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		637,737.00	495,858.00	1,133,595.00	582,501.00	458,901.00	1,041,402.00	-8.1%
2) Instruction - Related Services	2000-2999		269,043.00	263,938.00	532,981.00	282,401.00	207,351.00	489,752.00	-8.1%
3) Pupil Services	3000-3999		122,086.00	157,449.00	279,535.00	118,365.00	129,120.00	247,485.00	-11.5%
4) Ancillary Services	4000-4999		15,045.00	0.00	15,045.00	18,226.00	0.00	18,226.00	21.1%
5) Community Services	5000-5999		0.00	175,350.00	175,350.00	0.00	164,015.00	164,015.00	-6.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		223,702.00	219,385.00	443,087.00	214,243.00	241,520.00	455,763.00	2.9%
8) Plant Services	8000-8999		345,334.00	16,706.00	362,040.00	369,569.00	0.00	369,569.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	167,983.00	167,983.00	0.00	167,983.00	167,983.00	0.0%
10) TOTAL, EXPENDITURES			1,612,947.00	1,496,669.00	3,109,616.00	1,585,305.00	1,368,890.00	2,954,195.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,077.00	87,645.00	138,722.00	75,045.00	(742,406.00)	(667,361.00)	-581.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	346,652.00	0.00	346,652.00	318,748.00	0.00	318,748.00	-8.0%
b) Transfers Out		7600-7629	79,289.00	0.00	79,289.00	129,058.00	0.00	129,058.00	62.8%
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	(270,439.00)	270,439.00	0.00	(293,319.00)	293,319.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,076.00)	270,439.00	267,363.00	(103,629.00)	293,319.00	189,690.00	-29.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,001.00	358,084.00	406,085.00	(28,584.00)	(449,087.00)	(477,671.00)	-217.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			659,601.00	709,062.00	1,368,663.00	707,602.00	1,067,146.00	1,774,748.00	29.7%
2) Ending Balance, June 30 (E + F1e)			707,602.00	1,067,146.00	1,774,748.00	679,018.00	618,059.00	1,297,077.00	-26.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
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	1,067,146.00	1,067,146.00	0.00	618,059.00	618,059.00	-42.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	704,602.00	0.00	704,602.00	679,018.00	0.00	679,018.00	-3.6%

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	93,857.00	0.00
6266	Educator Effectiveness, FY 2021-22	18,506.00	2,336.00
6300	Lottery: Instructional Materials	3,631.00	475.00
6332	CA Community Schools Partnership Act - Implementation Grant	643,069.00	488,195.00
6547	Special Education Early Intervention Preschool Grant	27,491.00	43,659.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	34,911.00	34,911.00
7311	Classified School Employee Professional Development Block Grant	591.00	591.00
7399	LCFF Equity Multiplier	179,665.00	37,924.00
7435	Learning Recovery Emergency Block Grant	53,457.00	0.00
9010	Other Restricted Local	11,968.00	9,968.00
Total, Restricted Balance		1,067,146.00	618,059.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	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			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,573.00	7,573.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,573.00	7,573.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,573.00	7,573.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,573.00	7,573.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,573.00	7,573.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,572.97		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,572.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			7,572.97		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,000.00	3,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,000.00	3,000.00	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			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,573.00	7,573.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,573.00	7,573.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,573.00	7,573.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,573.00	7,573.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,573.00	7,573.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	7,573.00	7,573.00
Total, Restricted Balance		7,573.00	7,573.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,060.00	43,243.00	-31.4%
3) Other State Revenue		8300-8599	53,280.00	66,600.00	25.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			116,340.00	109,843.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,020.00	0.00	-100.0%
2) Classified Salaries		2000-2999	79,039.00	97,546.00	23.4%
3) Employee Benefits		3000-3999	38,145.00	47,329.00	24.1%
4) Books and Supplies		4000-4999	2,300.00	2,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	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	9,625.00	16,226.00	68.6%
9) TOTAL, EXPENDITURES			130,629.00	163,901.00	25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,289.00)	(54,058.00)	278.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,289.00	54,058.00	278.3%
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			14,289.00	54,058.00	278.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	(53,644.28)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(53,644.28)		
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)			(53,644.28)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	63,060.00	43,243.00	-31.4%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,060.00	43,243.00	-31.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	53,280.00	66,600.00	25.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,280.00	66,600.00	25.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			116,340.00	109,843.00	-5.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,020.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,020.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,039.00	97,546.00	23.4%
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			79,039.00	97,546.00	23.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	156.00	0.00	-100.0%
PERS		3201-3202	21,370.00	26,152.00	22.4%
OASDI/Medicare/Alternative		3301-3302	6,059.00	7,450.00	23.0%
Health and Welfare Benefits		3401-3402	8,320.00	11,000.00	32.2%
Unemployment Insurance		3501-3502	41.00	49.00	19.5%
Workers' Compensation		3601-3602	2,199.00	2,678.00	21.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,145.00	47,329.00	24.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,300.00	2,300.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,300.00	2,300.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,625.00	16,226.00	68.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,625.00	16,226.00	68.6%
TOTAL, EXPENDITURES			130,629.00	163,901.00	25.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	14,289.00	54,058.00	278.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,289.00	54,058.00	278.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,289.00	54,058.00	278.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,060.00	43,243.00	-31.4%
3) Other State Revenue		8300-8599	53,280.00	66,600.00	25.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			116,340.00	109,843.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		121,004.00	147,675.00	22.0%
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		9,625.00	16,226.00	68.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,629.00	163,901.00	25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,289.00)	(54,058.00)	278.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,289.00	54,058.00	278.3%
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			14,289.00	54,058.00	278.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,000.00	80,000.00	14.3%
3) Other State Revenue		8300-8599	30,000.00	40,000.00	33.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	120,000.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,119.00	82,513.00	3.0%
3) Employee Benefits		3000-3999	38,880.00	38,597.00	-0.7%
4) Books and Supplies		4000-4999	79,193.00	50,400.00	-36.4%
5) Services and Other Operating Expenditures		5000-5999	6,200.00	6,200.00	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	7,038.00	8,203.00	16.6%
9) TOTAL, EXPENDITURES			211,430.00	185,913.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,430.00)	(65,913.00)	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	75,000.00	15.4%
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			65,000.00	75,000.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,430.00)	9,087.00	-119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,875.00	445.00	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,875.00	445.00	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,875.00	445.00	-99.1%
2) Ending Balance, June 30 (E + F1e)			445.00	9,532.00	2,042.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	9,532.00	New
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	(555.00)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,763.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,238.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			27,002.31		
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	(262.80)		
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			(262.80)		
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)			27,265.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	70,000.00	80,000.00	14.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,000.00	80,000.00	14.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	40,000.00	33.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,000.00	40,000.00	33.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	120,000.00	20.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	21,335.00	22,861.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	58,784.00	59,652.00	1.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			80,119.00	82,513.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,562.00	22,122.00	2.6%
OASDI/Medicare/Alternative		3301-3302	6,016.00	5,399.00	-10.3%
Health and Welfare Benefits		3401-3402	9,100.00	9,100.00	0.0%
Unemployment Insurance		3501-3502	39.00	35.00	-10.3%
Workers' Compensation		3601-3602	2,163.00	1,941.00	-10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,880.00	38,597.00	-0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	74,193.00	45,400.00	-38.8%
TOTAL, BOOKS AND SUPPLIES			79,193.00	50,400.00	-36.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,700.00	5,700.00	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			6,200.00	6,200.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,038.00	8,203.00	16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,038.00	8,203.00	16.6%
TOTAL, EXPENDITURES			211,430.00	185,913.00	-12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	65,000.00	75,000.00	15.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	75,000.00	15.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,000.00	75,000.00	15.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,000.00	80,000.00	14.3%
3) Other State Revenue		8300-8599	30,000.00	40,000.00	33.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	120,000.00	20.0%
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		204,392.00	177,710.00	-13.1%
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		7,038.00	8,203.00	16.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			211,430.00	185,913.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(111,430.00)	(65,913.00)	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	75,000.00	15.4%
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			65,000.00	75,000.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,430.00)	9,087.00	-119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,875.00	445.00	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,875.00	445.00	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,875.00	445.00	-99.1%
2) Ending Balance, June 30 (E + F1e)			445.00	9,532.00	2,042.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	9,532.00	New
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	(555.00)	0.00	-100.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	9,532.00
Total, Restricted Balance		0.00	9,532.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	30,000.00	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			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,000.00)	3,000.00	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,000.00)	3,000.00	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,502,375.00	2,475,375.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,502,375.00	2,475,375.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,502,375.00	2,475,375.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,475,375.00	2,478,375.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,475,375.00	2,478,375.00	0.1%
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	2,458,894.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,458,894.19		
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)			2,458,894.19		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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%
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	30,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		30,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,000.00)	3,000.00	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,000.00)	3,000.00	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,502,375.00	2,475,375.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,502,375.00	2,475,375.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,502,375.00	2,475,375.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,475,375.00	2,478,375.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,475,375.00	2,478,375.00	0.1%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	5,500.00	3,200.00	-41.8%
5) TOTAL, REVENUES			5,500.00	3,200.00	-41.8%
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	191,992.00	1,500.00	-99.2%
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			191,992.00	1,500.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(186,492.00)	1,700.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)			(186,492.00)	1,700.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,992.00	5,500.00	-97.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,992.00	5,500.00	-97.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,992.00	5,500.00	-97.1%
2) Ending Balance, June 30 (E + F1e)			5,500.00	7,200.00	30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,500.00	7,200.00	30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,542.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,542.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,542.11		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,500.00	200.00	-92.0%
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			5,500.00	3,200.00	-41.8%
TOTAL, REVENUES			5,500.00	3,200.00	-41.8%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,992.00	1,500.00	-99.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,992.00	1,500.00	-99.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			191,992.00	1,500.00	-99.2%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	2024-25 Estimated Actuals	2025-26 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	5,500.00	3,200.00	-41.8%
5) TOTAL, REVENUES			5,500.00	3,200.00	-41.8%
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		191,992.00	1,500.00	-99.2%
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			191,992.00	1,500.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(186,492.00)	1,700.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)			(186,492.00)	1,700.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,992.00	5,500.00	-97.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,992.00	5,500.00	-97.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,992.00	5,500.00	-97.1%
2) Ending Balance, June 30 (E + F1e)			5,500.00	7,200.00	30.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,500.00	7,200.00	30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	5,500.00	7,200.00
Total, Restricted Balance		5,500.00	7,200.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	335,238.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			335,238.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			335,238.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,605.00	64,605.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,605.00	64,605.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,605.00	64,605.00	0.0%
2) Ending Balance, June 30 (E + F1e)			64,605.00	64,605.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,605.00	64,605.00	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	65,110.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			65,110.77		
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)			65,110.77		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	2024-25 Estimated Actuals	2025-26 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,605.00	64,605.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,605.00	64,605.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,605.00	64,605.00	0.0%
2) Ending Balance, June 30 (E + F1e)			64,605.00	64,605.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,605.00	64,605.00	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00