



2026/27 BUDGET

**Public Hearing:
June 11, 2026**

**Board Approval:
June 18, 2026**

We inspire and empower . . . Every student, Every moment, for Every opportunity!

Board of Trustees: Carrie Hayashida • Jaime Needham • Meghna Parikh • Lydia Sondhi, Ph.D. • Troy Tanaka
Interim Superintendent: Tim McLellan, Ed.D.

Budget Narrative

District Introduction

Cypress School District is a public elementary school district located in Orange County, serving students in transitional kindergarten through grade six across the communities of Cypress and Buena Park. The district educates approximately 3,167 students at six schools, along with a state preschool program. The district is governed by a five-member Board of Trustees — Carrie Hayashida, Jaime Needham, Meghna Parikh, Lydia Sondhi, Ph.D., and Troy Tanaka — and is led by Interim Superintendent Tim McLellan.

Guided by its mission to "inspire and empower . . . Every student, Every moment, for Every opportunity," the district is committed to providing a high-quality educational program while exercising responsible stewardship of the public funds entrusted to it. The Adopted Budget is the district's annual financial plan and the primary instrument through which the Board allocates resources to support that mission. This document presents the district's budget for the 2026/27 fiscal year, together with multi-year projections for the two subsequent years, and explains the assumptions, state funding context, and fiscal priorities that shape it.

Background

Each year, California school districts are required by Education Code section 42127 to adopt a budget on or before July 1 for the fiscal year beginning that same date. The Adopted Budget reflects the district's best estimate of the revenues it will receive and the expenditures it will incur in the budget year, along with projections for the two subsequent fiscal years. It is the financial expression of the district's educational plan and the foundation against which the district's financial condition is measured throughout the year in its interim reports.

Before the Board adopts the budget, the district is required to hold a public hearing at which members of the community may review and comment on the proposed spending plan. The proposed budget is made available for public inspection in advance of that hearing. The public hearing for the 2026/27 Adopted Budget is scheduled for June 11, 2026, and the Board is scheduled to adopt the budget on June 18, 2026.

Once adopted, the budget is submitted to the Orange County Department of Education, which reviews it against the state's Criteria and Standards to determine whether the district will be able to meet its financial obligations for the budget year and the two subsequent fiscal years. Based on that review, the County Superintendent may approve, conditionally approve, or disapprove the budget.

Because the state budget is often not enacted by the time districts are required to adopt their own budgets, this Adopted Budget is built on the funding assumptions contained in the Governor's May Revision. If the enacted state budget differs materially from those assumptions, the district will revise its budget within 45 days of the Governor signing the state Budget Act, as required by law.

Finally, the Adopted Budget is developed in alignment with the district's Local Control and Accountability Plan (LCAP), which the Board adopts prior to the Budget. The expenditures reflected in this budget support the goals, actions, and services described in the LCAP.

Governor's May Revision

On May 14, 2026, Governor Gavin Newsom released the May Revision to the 2026/27 State Budget. Updated General Fund revenue estimates resulted in notable adjustments to the Proposition 98 Guarantee. Under the May Revision, Proposition 98 funding levels increase by approximately \$28 billion over the three-year period from 2024-25 through 2026-27 compared with the 2025 Budget Act, and by approximately \$6.4 billion relative to the Governor's Budget. However, \$4.6 billion of this increase is required to be deposited in the Public School System Stabilization Account, commonly referred to as the Proposition 98 Rainy Day Fund, and therefore will not be immediately available to transitional kindergarten through grade 12 (TK-12) schools and community colleges.

The May Revision proposes providing \$121.2 billion for education programs in 2025-26, rather than the full Proposition 98 level of \$125.1 billion. The May Revision refers to the approximately \$3.9 billion difference as “settle-up.” According to the administration, this approach is intended to reduce the risk of appropriating resources beyond what may ultimately be supported by final 2025-26 revenue calculations should projected revenues fall short.

The major TK-12 funding provisions in the 2026/27 May Revision include:

- The Proposition 98 minimum guarantee for TK-14 schools is funded under Test 1 in all three years and is estimated at \$124.9 billion in 2024-25, \$125.1 billion in 2025-26, and \$127.1 billion in 2026-27.
- Repays \$1.9 billion in settle-up created under the enacted 2025-26 state budget for the 2024-25 fiscal year, while also creating \$3.9 billion in new settle-up for 2025-26.
- Includes mandatory Proposition 98 Rainy Day Fund deposits totaling \$8.7 billion across the three-year budget window, along with a discretionary deposit of \$1.6 billion. As a result, the reserve balance is projected to reach \$8.7 billion at the end of 2025-26 and \$10.3 billion by the end of 2026-27. The reserve cap is triggered for 2026-27.
- Includes a 2.87% cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) and other specified statutory programs. The proposal also provides an additional \$926.9 million more to adjust LCFF base grants. These additional funds are intended to help local educational agencies (LEAs) address rising costs, help offset funding reductions related to declining enrollment, and support implementation of a new requirement to provide paid pregnancy disability leave. Combined, the statutory COLA and base grant adjustment result in a 4.31% increase in LCFF base grant rates. As a result, funding calculations tied to these grant amounts — including grade span adjustments and supplemental and concentration grant allocations — will also increase.
- Requires all TK-12 LEAs and community colleges, beginning in 2026-27, to provide eligible employees with up to 14 weeks of paid pregnancy disability leave when an employee is unable to work due to pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions. The duration of leave shall be determined by the employee and the employee's physician.

- Maintains the Governor’s Budget proposal to increase special education base rates by \$509 million and adds an additional \$1.8 billion, for a total increase of \$2.4 billion. This investment would establish a new statewide base rate of \$1,340 per funded average daily attendance (ADA) for Special Education Local Plan Areas (SELPAs). No additional COLA is proposed for 2025-26. Because special education allocations may vary based on factors such as SELPA allocation plans, LEAs are encouraged to work closely with their SELPA to understand how this proposal will affect their LEA.
- Provides \$5 billion in one-time funding (increased from \$2.8 billion at Governor’s Budget) for the Student Support and Professional Development Discretionary Block Grant. LEAs may use these funds for a broad range of discretionary purposes, including, but not limited to, state-identified priorities including (1) professional development for teachers on the English Language Arts/English Language Development Framework and the Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) professional development for TK-3 teachers and elementary school site administrators on the principles and guidelines of developmentally appropriate instruction; (4) teacher recruitment and retention strategies; and (5) career pathways and dual enrollment expansion efforts consistent with the Master Plan for Career Education.
- Reduces the 2026-27 COLA for the California State Preschool Program (CSPP) and for Department of Social Services administered child care and development programs from 2.41% at Governor’s Budget to approximately 2.01% at May Revision. The revised 2026-27 COLA would be redirected to provide a total of \$33.3 million Proposition 98 General Fund and \$18.1 million non-Proposition 98 General Fund for monthly cost of care plus payments to CSPP providers for 2026-27 and ongoing.
- The May Revision maintains the January proposal to appropriate \$757.3 million to the Learning Recovery Emergency Block Grant as part of the state’s final payment to the program.
- The May Revision also maintains the January proposal to increase ongoing funding for the Expanded Learning Opportunities Program (ELOP) by \$62.4 million. Provides that Tier 2 rates cannot be less than \$1,800 per pupil. The proposal increases ongoing ELOP funding to \$4.7 billion. The proposal does not include COLA for ELOP, as has been the case since the inception of the program.

It is important to note that the May Revision is a proposal, not a final spending plan. The Legislature and the Governor will continue negotiations through June before a final budget is enacted. The most significant provisions are the COLA and additional LCFF investment, the increased special education base rate, and the larger one-time discretionary block grant. These are all meaningful improvements over the January proposal. At the same time, the district's projections remain built on conservative assumptions given the state's acknowledged revenue volatility, the reductions in federal funding affecting California, and new cost pressures such as the proposed paid-leave mandate.

Budget Overview

The General Fund is the district's primary operating fund. It accounts for the revenues and expenditures that support the district's core educational program — including salaries and benefits for teachers and staff, instructional materials and supplies, contracted services, and the day-to-day operation of school

sites and district offices. For the 2026/27 fiscal year, the Adopted Budget projects total General Fund revenues of \$57 million and total General Fund expenditures of \$55.8 million, resulting in a projected operating surplus of \$1.2 million.

The district enters the 2026/27 fiscal year continuing to manage a structural imbalance between its ongoing revenues and ongoing expenditures. This imbalance is driven primarily by declining enrollment, rising employee benefit costs, the expiration of one-time funds, and growth in the district's contribution to support students with disabilities. The improved state funding reflected in the May Revision — most notably the higher Local Control Funding Formula cost-of-living adjustment and the increased special education base rate — provides meaningful relief, but it does not by itself close the structural gap. For that reason, this budget is adopted in conjunction with the district's Fiscal Stabilization Plan, which outlines the actions already taken and those planned to restore structural balance over the multi-year period.

While the General Fund represents the largest share of the district's financial activity, the Adopted Budget encompasses all of the district's funds. In addition to the General Fund, the district maintains and budgets for several other funds dedicated to specific purposes — including child development, nutrition services, capital facilities, building and capital outlay. Each of these funds is governed by its own legal restrictions on how its resources may be used, and a summary of each is provided in the Other Funds section of this document.

Consistent with the alignment described earlier, the priorities reflected in this budget support the goals, actions, and services set forth in the district's Local Control and Accountability Plan, directing the district's financial resources toward its educational commitments to students.

General Assumptions

PURPOSE

The purpose of budget assumptions is to provide the district with a framework for preparing the budget. The overarching influence to the following assumptions is the budget for the State of California. Other assumptions will be based upon prior-year trends, industry best practices, and external sources. Assumptions are subject to change based on both external and internal factors as well as the direction of the Board of Trustees and/or Superintendent as deemed necessary and/or appropriate.

LOCAL CONTROL FUNDING FORMULA

Local Control Funding Formula (LCFF) – The LCFF provides the majority of funding for the district and is the main way that the State allocates Proposition 98 revenues to schools. The LCFF funds every student, depending on grade span and average daily attendance, at the same base rate. The projected base LCFF rates for 2026/27 based on the Governor's May Revision are shown below:

	TK	K-3	4-6
Base Grant Entitlement per ADA	\$ 10,256	\$ 10,256	\$ 10,411
2026/27 COLA (2.87%)	\$ 294	\$ 294	\$ 299
2026/27 Additional LCFF Investment (1.44%)	\$ 148	\$ 148	\$ 150
CSR Augmentation Grant (10.4%)	\$ 1,113	\$ 1,113	n/a
TK add-on (inclusive of COLA only)	\$ 5,704	n/a	n/a
Adjusted Base Grant per ADA	\$ 17,515	\$ 11,811	\$ 10,860

Two factors, known as Supplemental and Concentration Grants, will be applied to the LCFF Base Grant for eligible students. Supplemental and Concentration Grant increases are calculated based on the unduplicated percentage of total enrollment accounted for by English language learners, free and reduced-price meal (FRPM) program-eligible students, and foster youth.

	TK-3	4-6
Supplemental Grant (20%)	\$ 2,362	\$ 2,172
Concentration Grant (65%)*	\$ 7,677	\$ 7,059

**Cypress does not qualify for the Concentration Grant*

Supplemental Grant funding is provided for each qualifying student. Concentration Grant funding is provided for program-eligible students exceeding 55 percent of the district's enrollment. The district does not currently have sufficient eligible students to qualify for Concentration Grant funding.

The LCFF grant amounts per student – not the district's overall LCFF entitlement – receive a statutory cost of living adjustment (COLA) each year if there is sufficient revenue at the State level to fund the COLA.

GENERAL ASSUMPTIONS

1. Enrollment – Enrollment projections for the budget year assume that enrollment will decrease by 133 students as compared to current year enrollment. The projected enrollment for October 2026 CBEDS is 3,034.
2. ADA – Revenue received from the state under LCFF continues to be funded on the higher of current year Average Daily Attendance (ADA), the prior year ADA, or the average of the ADAs for the three prior years. ADA is calculated by dividing the total number of days of *student attendance* by the number of *days of school taught* during the same period. Funding for the budget year will be primarily based on the P-2 ADA calculation, which for the budget year includes 180 days. ADA for a school year is not usually finalized until sometime in the late summer or early fall the following year.

Since 2018/19, the district's enrollment has decreased by 756 students. The following identifies the district's enrollment history since 2022/23 along with the Average Daily Attendance the district was funded at for each of the years. The projection for 2026/27 through 2028/29 is also included.

Year	Enrollment	+/-	Funded ADA	+/-	Percent Change
2022/23	3,380		3,576.06		
2023/24	3,319	-71	3,416.36	-159.70	-4.47%
2024/25	3,272	-47	3,251.48	-164.88	-4.83%
2025/26	3,167	-105	3,191.87	-59.61	-1.83%
2026/27	3,034*	-133*	3,134.44*	-57.43*	-1.80%*
2027/28	2,913*	-121*	3,038.50*	-95.94*	-3.06%*
2028/29	2,818*	-95*	2,921.28*	-117.22*	-3.86%*
*Projection only. Enrollment differs from LCFF entitlement calculation due to LCFF entitlement calculation including students enrolled in county office of education programs.					

School Site Allocations – General Fund allocations to schools for instructional support and operational costs will be based on allocation per ADA using the same formula as the current year. Certificated staffing allocations will be implemented to formula and meet the collective bargaining agreement in place.

- 2.1. Site Supply Budget Formula: The formula calls for \$55.00 per regular education student and \$65.00 per special education student, supported by the Cypress Education Foundation.
- 2.2. Site Technology Budget Formula: The formula calls for \$7.00 per student, supported by the Cypress Education Foundation.
- 2.3. Certificated Staffing Ratio: Teacher-to-student ratios (regular education) are implemented to formula and meet the collective bargaining agreement in place. At this time, class-size ratios for TK-3 are expected to be at or below 24-to-1 in 2026/27. For grades 4-6, class size ratios are expected to remain at or below 32 to 1 for 2026/27.

3. 2026/27 LCFF Entitlement Calculation is provided below:

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	3,174	3,041	2,920	2,825
Unduplicated Pupil Count (UPC)	1,610	1,543	1,481	1,433
Unduplicated Pupil Percentage (UPP)	50.77%	50.92%	50.73%	50.73%
Current Year LCFF Average Daily Attendance (ADA)	3,053.79	2,915.67	2,794.38	2,706.31
Funded LCFF ADA	3,191.87	3,134.44	3,038.50	2,921.28
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average
LCFF Entitlement Summary				
Base Grant	\$32,959,689	\$33,757,757	\$33,801,703	\$33,500,467
Grade Span Adjustment	1,864,636	1,939,236	1,955,299	1,946,256
Adjusted Base Grant	\$34,824,325	\$35,696,993	\$35,757,002	\$35,446,723
Supplemental Grant	3,536,062	3,635,382	3,627,905	3,596,425
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$38,360,387	\$39,332,375	\$39,384,907	\$39,043,148
Add-on: Home-to-School Transportation	254,359	261,659	270,294	278,646
Add-on: Transitional Kindergarten	1,343,942	1,187,744	1,301,071	1,341,261
Total Allowance and Add-On Amounts	\$1,598,301	\$1,449,403	\$1,571,365	\$1,619,907
Total LCFF Entitlement (excludes Additional State Aid)	\$ 39,958,688	\$ 40,781,778	\$ 40,956,272	\$ 40,663,055

The Supplement Grant funding of \$3,635,382 is attributable to the students that comprise the district's unduplicated percentage of total enrollment (50.91%) accounted for by English language learners, low income students, and foster youth. The primary goal of the district's LCAP will be to demonstrate the nexus between this revenue and how the district intends to meet the educational needs of the students that generated these funds.

4. Mandated Costs – Reimbursement for Mandated Costs (costs a school district is required to incur after July 1, 1980, as a result of any statute enacted) is expected to receive the 2026/27 statutory COLA of 2.87% and will be budgeted at \$40.41/ADA.
5. Special Education – State special education funding formula is expected to receive a 43 percent increase from the current-year rate of \$917 per funded ADA to a proposed rate of \$1,340 per funded ADA for the 2026/27 fiscal year.
6. Lottery – Lottery expenditures for the budget year will be maintained at prior-year levels in support of programs identified in the 2026/27 budget with minor adjustments.
 - 6.1. Lottery unrestricted revenue will be calculated at \$190 per ADA. Unrestricted revenue is projected to be approximately \$596,427.
 - 6.2. Lottery restricted revenue for instructional materials will be calculated at \$82 per ADA. Restricted revenue is projected to be approximately \$257,405.
7. State Preschool – During the 2016/17 school year, the district initiated a State Preschool program at King School. California's state preschool rates for 2025/26 were held harmless, meaning the rates remained the same as the previous year. Current established rates (effective July 1, 2022 through June 30, 2025), will be increased by a COLA of 2.01% for 2026/27. The estimated rates are shown below:
 - 7.1. Part-Day Preschool Daily = \$40.88 per ADA
 - 7.2. Full-Day Preschool Daily = \$62.49 per ADA
8. Asset Management Program – During the 2015/16 fiscal year, the district entered into two property exchange agreements. As a result, the district owns two revenue-generating, multi-family residential investment properties.
 - 8.1. Coast Apartments – 65-unit complex expected to net approximately \$600,000.
 - 8.2. Azure Apartments – 16-unit complex expected to net approximately \$132,000.
9. Redevelopment Agencies (RDAs) Pass-Through Agreements – The district anticipates receiving approximately \$400,000 during the budget year. This is a reduction from previous years and due to expiring agreements caused by the dissolution of redevelopment agencies.
10. Interest
 - 10.1. Interest earnings for funds on deposit with the county treasurer will be budgeted at current interest rates earned.

EXPENDITURE ASSUMPTIONS

11. Salaries and Benefits

11.1. Step and column increases will be reflected for those certificated, classified, and administrative employees who qualify for movement based upon their longevity with the district, earned education credits, and negotiated agreements.

11.2. Salary and benefit costs estimated for employee groups will increase by the following percentages due to employee movement across the salary schedule:

Certificated	2.50%
Classified	2.00%

11.3. Vacancies created due to retirements or employees indicating the intent not to return will be budgeted as follows:

Certificated	Column 4, Step 8
Classified	Step 3, Range per Classification
Administrative	Step 3, Range per Classification

12. Statutory Benefits

12.1. The district will utilize the following employer rates for statutory benefits for the budget year, based upon currently available information from various state agencies:

STRS	19.10%
PERS	26.40%
OASDI	6.20%
Medicare	1.45%
Workers Compensation	1.8626%
Unemployment	0.05%

13. Health and welfare insurance costs for the district for the budget year are projected to increase by 7 percent and will be budgeted at approximately \$6,500,000.

14. Property and liability insurance premiums for the budget year are projected be approximately \$582,000.

15. Utilities are expected to increase by 2.5 percent over the current year.

TRANSFERS AND CAPITAL OUTLAY

16. The district is required to set aside 3% of its General Fund expenditures into the Routine Restricted Maintenance Account (RRMA) each fiscal year.

DEBT SERVICE AND LEASE PAYMENTS

17. The district may consider a plan to enter into an additional lease financing agreement during the budget year.
18. The Facilities Master Plan has identified a list of projects including a need to complete modernization/rehabilitation of Landell School and possibly reopen a closed school in response to Los Alamitos Race Course development. In 2008, a general obligation bond was approved by voters, of which the district has \$11.9 million remaining. The district does not project being able to issue a third series bond sale for these remaining monies until after the year 2030.
19. In 2013, the district needed capital to complete modernization, upgrades, and improvements of two elementary schools (Arnold and Luther). COPs were sold in the amount of \$7.3 million. A repayment plan was created, with the primary repayment source being Redevelopment Agency revenues (pass-through agreements). The current principal balance following the May 1, 2026 debt service payment is \$1,430,000. The district reserves the right to take advantage of its option to make prepayment of these COPs prior to the maturity date. The General Fund will not be used to service this debt.

ADDITIONAL ASSUMPTIONS AND OTHER PROGRAMS

20. A minimum reserve for "Economic Uncertainty" is required to be maintained at 3 percent of the General Fund expenditures.

FISCAL SOLVENCY MEASURES AND MULTIPLE-YEAR PROJECTIONS

21. Fiscal Solvency Statement - In submitting the 2026/27 fiscal year budget, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

2027/28 & 2028/29 MULTI-YEAR PLANNING ASSUMPTIONS

22. The multi-year projection is built utilizing the following assumptions.

	2027/28	2028/29
Projected Enrollment	2,920	2,825
Projected ADA	2,794.38	2,706.31
Funded ADA	3,038.50	2,921.28
Projected COLA	3.30%	3.09%
Projected Unduplicated Pupil Percentage	50.73%	50.74%
CalSTRS Employer Contribution	19.10%	19.10%
CalPERS Employer Contribution	26.80%	25.90%
Step and Column	2.5%/2%	2.5%/2%
Health and Welfare Benefits	7%	7%

Budget Guidelines

PURPOSE

Budget guidelines provide the overarching set of instructions that district staff members will use in the creation of the budget. Guidelines set consistent parameters and goals that drive the formation of the budget.

GENERAL

1. At a minimum, the primary consideration in developing the budget is the provision of an effective educational program that meets district and state standards and regulations at all grade levels, while ensuring fiscal solvency and stability for the current and two succeeding fiscal years.
2. Expenditures for the year, including appropriations for contingencies for the General Fund and each special fund, will not exceed the total revenues plus any carryover from prior years or beginning balances available for that fund.
3. Budget assumptions shall be developed, reviewed, and updated on an ongoing basis.
4. A budget calendar shall be created and used as a planning guide for budget development.
5. The district goals, Local Control and Accountability Plan (LCAP), and other Board-established priorities and initiatives will be a driving force in the development of the budget to the extent allowed within the available funding.
6. When the Board authorizes or approves a new goal, project, or program, it shall specify the allocation or reallocation of resources required to appropriately execute the new initiative.
7. When new projects, plans, or programs are presented to the Board for approval, the estimated fiscal impact of the project and available funding sources shall be included.
 - Upon approval, the budget shall be adjusted as deemed appropriate based on the availability of funds and the Board's priorities.
8. The budget shall include a General Fund Reserve for Economic Uncertainty of no less than 3 percent of General Fund expenditures.
9. Staffing shall be maintained so as to appropriately carry out Board Policies, support program offerings, accommodate student enrollment, and honor collective bargaining agreements.
10. The Child Development Fund (Fund 12) shall be self-supporting and, where allowable, shall include allocations for direct, indirect, and support costs.
11. The Cafeteria Special Revenue Fund (Fund 13) shall be self-supporting and, where allowable, shall include allocations for direct, indirect, and support costs.

12. The Special Reserve for Capital Outlay (Fund 40) shall be utilized for facilities-related expenditures in line with the priorities outlined in the Facilities Master Plan. The Board may transfer or designate Fund 40 excess resources for non-facilities related uses in accordance with Board Policy.
13. The district will utilize a multiple-year projection tool in order to meet the requirements of AB 1200 as well as facilitate the compilation of the current and multi-year budget projections.
14. The district shall achieve and maintain positive certification at interim reporting periods.

REVENUE

15. General Fund revenues will be budgeted in accordance with state-dictated methodologies.
16. Local Control Funding Formula (LCFF) revenue will be projected utilizing information contained in the Governor's January Budget Proposal and May Revision.
17. Class Size Reduction – The LCFF provides a 10.4% Grade Span Adjustment to the TK-3 Base Grant target to reduce TK-3 enrollment (including transitional kindergarten) to an annual average of no more than 24 students per class at each school. Districts are expected to reach the maximum average enrollment of no more than 24 students:
 - At each school site;
 - Unless an alternative is negotiated locally.
18. Universal Transitional Kindergarten (UTK) – In addition to the Grade Span Adjustment, the LCFF provides a TK add-on per ADA (inclusive of COLA) of \$5,704. The maximum class size per school site will be no more than 24 students, with an adult-to-student class ratio per TK classroom of 10:1.
19. Restricted and categorical fund revenues will be budgeted based on either known or estimated amounts in accordance with the rules applicable to the particular funds.
20. Expanded Learning Opportunities Program (ELO-P) – The district will continue to offer ELO-P in 2026/27. The program will be offered to all unduplicated students.
21. COLA and appropriate deficit factor(s) will be based on forecasts contained in the Governor's May Budget Revision and the School Services of California Dashboard for the budget year.
22. One-time sources of funding shall not be used to facilitate ongoing expenditures.

EXPENDITURES

23. Funds shall be made available in the budget to support current and anticipated collective bargaining commitments.
24. Within the context of negotiations and available resources, the district will endeavor to provide employees with competitive salary and benefits packages that reflect a level sufficient to continue to attract and retain qualified people. Salaries, benefits, and related costs will be charged to the appropriate fund and budgeted in accordance with collective bargaining agreements, Board Policy, and previous Board actions.

25. The State Board of Education (SBE) has defined the requirements for all districts to increase or improve services for eligible students (English language learners, low income students, and/or foster youth) in proportion to the increase in funds generated by these students.
26. Local Control and Accountability Plan (LCAP) – Districts must include in their LCAP a description of expenditures for services that support local goals for students generating Supplemental and Concentration Grants. Goals, actions, and services that increase or improve support for eligible students are a local decision.
27. All categorical programs shall be self-supporting and where allowable, include allocations for indirect and support costs. Special education and transportation are not recognized as self-supporting, however, each of these programs shall be monitored to minimize impact to the General Fund. General Fund unrestricted monies will not be used to support restricted categorical programs except as noted above.
28. Categorically-funded programs will absorb increased costs including, but not limited to, salaries and benefits to the extent possible. Authorized indirect cost rates will be charged to the appropriate categorically-funded program as authorized by the state and federal governments.
29. Allowances shall be made for increases and/or decreases in the cost of services and supplies; e.g., gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone services, lease agreements, debt repayment, employee retirement contributions, or benefits mandated by law.

OTHER

30. The LCAP requires school facilities to be maintained in good repair. The State School Facilities Program obligates the district to commit three percent (3%) of General Fund expenditures annually to the Routine Restricted Maintenance Account (RRMA).
31. All carryover funds in federal categorical programs are considered restricted balances.
32. As part of the adoption and review of the district's fiscal year budget and related financial activities, the district is required to prepare specific reporting documents. These documents, and their associated filing deadlines, are indicated below:

Adopted Budget	Prior to June 30
Revised Budget*	Within 45 days of the Governor signing the State Budget
First Interim Report	Within 45 days of October 31, or by December 15
Second Interim Report	Within 45 days of January 31, or by March 15
Third Interim Report**	Within 31 days of April 30, or by June 1
Independent Audit Report	Prior to December 15, after the close of the fiscal year

*Each district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act (E.C. 42127[i][4]).

**A Third Interim Report becomes necessary with the filing of a qualified or negative certification at the Second Interim Report.

Fiscal Stabilization Plan

Cypress School District is committed to restoring structural fiscal balance while preserving the educational programs and services that support student success. The district's Fiscal Stabilization Plan outlines the actions taken and planned to address the structural budget gaps previously identified.

Background and need

The district certified its financial status as qualified at both First Interim and Second Interim periods in the 2025/26 school year. Those designations reflected a projected structural imbalance between ongoing revenues and ongoing expenditures. Over the last several months, the Board of Trustees has taken action to address the structural deficit. When combined with the increases in funding proposed as part of the May Revision, the district's multi-year projection now indicates the district will be able to meet its financial obligations and maintain at least the required 3% minimum reserve for economic uncertainties in 2026/27, 2027/28 and 2028/29. The district's multi-year projection still indicates deficit spending in 2028/29 and the current multi-year projection does not include any across the board salary increases that may be negotiated in the future.

Actions already taken

At its May 6, 2026, meeting, the Board of Trustees took action to approve Resolution No. 25/26-20, which reduced or eliminated certificated and classified positions for the 2026/27 school year. The savings associated with this resolution are summarized below:

Title	Positions	Estimated Savings
Teacher on Special Assignment - Instructional Learning Coach	3	\$333,942
Teacher on Special Assignment - STEM	2	\$222,628
Teacher on Special Assignment – Intervention	4	\$445,255
Moderate/Severe Education Specialist	1	\$94,285
Mild/Moderate Education Specialist	2	\$188,569
Special Day Class Teacher Pre-Kindergarten	1	\$88,574
School Psychologist	1	\$131,938
Speech-Language Pathologist	1	\$128,760
Executive Director, Educational Services	1	\$289,400
Custodian (Evening Shift)	3	\$259,998
Technology Support Specialist	1	\$112,261
Family Resource Liaison/Translator	1	\$25,254
Instructional Aide - ELD	2	\$36,005
Instructional Aide - TK	1	\$42,859
Department Secretary	1	\$124,651
Department Secretary (Reduction in Hours from 8 to 6 per day)	2	\$41,443
Preschool Teacher (Fund 12)	1	\$156,682
Family Resource Assistant (Fund 12)	1	\$90,815
Reprographics Technician (Reduction in Hours from 8 to 6 per day)	1	\$23,250
Total – General Fund		\$2,589,072
Total – Fund 12		\$247,497

Additionally, the district's fiscal stabilization plan for 2026/27 includes the following:

- Reduction of 5 general education classroom teaching positions due to declining enrollment for an estimated savings of \$556,569 (these positions were not included on the resolutions considered by the Board because they are filled by temporary teachers, who do not require layoff notices).
- Reduction in the budget for services and other operating expenditures of \$500,000.
- Reduction in the budget for materials and supplies of \$100,000.
- Elimination of the full-time substitute rover positions for a savings of \$40,498.

These actions represent approximately \$4,033,636 in savings and have been reflected in the projections contained in the Adopted Budget.

Planned actions

In addition to steps already taken, the district is actively developing and evaluating the following measures for implementation in the 2027/28 and 2028/29 school years. At this time, those actions include:

- Reduction of an additional 4 general education classroom teaching positions in 2027/28 due to declining enrollment.
- Reduction of an additional 4 general education classroom teaching positions in 2028/29 due to declining enrollment.
- Additional reduction to the services and operating expenditures budget of \$400,000 in 2027/28.
- Additional reduction to the materials and supplies budget of \$100,000 in 2027/28.

The district anticipates that additional actions may be required in 2027/28 and 2028/29.

Reserve and fund balance targets

The district is committed to maintaining reserves at or above the state-required minimum of 3%. District staff will continue working with the Board to ensure that the district meets its minimum reserve for economic uncertainty over the multi-year projection period.

Stakeholder engagement

The district recognizes that achieving fiscal sustainability requires transparency and shared understanding among all stakeholders. The district will continue to engage through its Budget Advisory Committee to share information and receive input and recommendations.

Summary of General Fund Financial Estimates

The following summary presents the district's General Fund financial position for the year being closed (2025/26 Estimated Actuals) and the budget year being adopted (2026/27), together with a multi-year projection for the two subsequent fiscal years. These estimates are based on the assumptions described in the preceding sections and reflect the funding levels contained in the Governor's May Revision. All figures are subject to revision following adoption of the final state budget, and the district may revise its budget within 45 days of the Governor signing the state Budget Act if the enacted budget differs materially from these assumptions.

For the 2026/27 fiscal year, the Adopted Budget projects total General Fund revenues of \$57,028,691 and total General Fund expenditures of \$55,881,611, resulting in a projected operating surplus of \$1,147,080, of which \$483,107 is projected to be unrestricted and \$663,973 is projected to be restricted.

2025/26 Estimated Actuals to 2026/27 Adopted Budget –Revenues

Revenues	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change
LCFF Sources	\$39,958,706	\$40,781,778	\$823,072
Federal Revenue	\$2,080,694	\$2,080,694	\$-
Other State Revenue	\$11,942,021	\$12,261,832	\$319,811
Other Local Revenue	\$2,626,059	\$1,904,387	\$(721,672)
Transfers In	\$1,713,526	\$-	\$(1,713,526)
Total Revenue	\$58,321,006	\$57,028,691	\$(1,292,315)

2025/26 Estimated Actuals to 2026/27 Adopted Budget –Expenditures

Expenditures	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change
Certificated Salaries	\$21,747,104	\$19,764,394	\$(1,982,710)
Classified Salaries	\$9,738,225	\$9,387,916	\$(350,309)
Employee Benefits	\$16,497,888	\$16,191,351	\$(306,537)
Books and Supplies	\$1,619,251	\$1,267,599	\$(351,652)
Services/Operating Expenditures	\$9,740,139	\$8,077,641	\$(1,662,498)
Capital Outlay	\$15,153	\$8,756	\$(6,397)
Other Outgoing	\$1,183,434	\$1,183,954	\$520
Total Expenditures	\$60,541,194	\$55,881,611	\$(4,659,583)

The change from 2025/26 to 2026/27 reflects the higher LCFF cost-of-living adjustment and special education base rate on the revenue side, offset by declining enrollment, and the salary, benefit, and stabilization-plan adjustments reflected in expenditures.

The following presents the projected components of the General Fund ending fund balance for 2025/26 and 2026/27.

2025/26 Estimated Actuals to 2026/27 Adopted Budget –Components of Ending Fund Balance

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Change
Beginning Fund Balance	\$1,901,909	\$1,843,685	\$(58,224)
Revenues	\$43,008,352	\$43,099,436	\$91,084
Expenditures	\$(35,813,398)	\$(33,851,508)	\$1,961,890
Transfers In	\$1,713,526	\$-	\$(1,713,526)
Contributions	\$(8,966,704)	\$(8,764,821)	\$201,883
Ending Fund Balance	\$1,843,685	\$2,326,792	\$483,107
Revolving Cash, Stores and Prepays	\$15,000	\$15,000	\$0
Reserve for Economic Uncertainty	\$1,816,236	\$1,676,449	\$(139,787)
Ending Balance Above Minimum	\$12,449	\$635,343	\$622,894

In addition to the budget year, the Adopted Budget includes a multi-year projection to estimate expenditures and revenues in the subsequent two fiscal years. The following three tables summarize the projected revenues, expenditures and unrestricted ending fund balances for the current and two subsequent fiscal years.

Multi-Year Projection: Projected Revenues

Revenues	2026/27	2027/28	2028/29
LCFF Sources	\$40,781,778	\$40,956,272	\$40,663,055
Federal Revenue	\$2,080,694	\$2,018,101	\$2,018,101
Other State Revenue	\$12,261,832	\$12,261,832	\$12,261,832
Other Local Revenue	\$1,904,387	\$1,904,387	\$1,904,387
Transfers In	\$-	\$-	\$-
Total Revenue	\$57,028,691	\$57,140,592	\$56,847,375

Multi-Year Projection: Projected Expenditures

Expenditures	2026/27	2027/28	2028/29
Certificated Salaries	\$19,764,394	\$19,580,106	\$19,855,724
Classified Salaries	\$9,387,916	\$9,502,733	\$9,693,378
Employee Benefits	\$16,191,351	\$16,709,878	\$17,245,313
Books and Supplies	\$1,267,599	\$1,167,599	\$1,167,599
Services/Operating Expenditures	\$8,077,641	\$7,827,641	\$7,827,641
Capital Outlay	\$8,756	\$8,756	\$8,756
Other Outgoing	\$1,183,954	\$1,183,954	\$1,183,954
Total Expenditures	\$55,881,611	\$55,980,667	\$56,982,365

Multi-Year Projection: Projected Unrestricted Ending Fund Balance

	2026/27	2027/28	2028/29
Beginning Fund Balance	\$1,843,685	\$2,326,792	\$3,035,434
Revenues	\$43,099,436	\$43,273,930	\$42,980,713
Expenditures	\$(33,851,508)	\$(33,788,800)	\$(34,637,448)
Transfers In	\$-	\$-	\$-
Contributions	\$(8,764,821)	\$(8,776,488)	\$(9,148,772)
Ending Fund Balance	\$2,326,792	\$3,035,434	\$2,229,927
Revolving Cash, Stores and Prepays	\$15,000	\$15,000	\$15,000
Reserve for Economic Uncertainty	\$1,676,449	\$1,679,421	\$1,709,471
Ending Balance Above Minimum	\$635,343	\$1,341,013	\$505,456

Included within the Adopted Budget are the statements of reason for the assigned and unassigned ending fund balances exceeding the state recommended minimum levels in compliance with Education Code Section 42127(a)(2)(B).

Other Funds

While the General Fund accounts for the majority of the district's financial activity, the district maintains a number of other funds, each established for a specific purpose and governed by its own legal restrictions on the use of its resources. The following summarizes the funds the district budgets for in addition to the General Fund.

CHILD DEVELOPMENT FUND (FUND 12)

This fund accounts for the revenues and expenditures of the district's child development and State Preschool programs, including the program operated at King School. Consistent with district budget guidelines, the fund is intended to be self-supporting. For 2026/27, the fund is projected to receive \$1,032,132 in revenue and incur \$1,031,058 in expenditures, with a projected ending fund balance of \$175,460.

CAFETERIA SPECIAL REVENUE FUND (FUND 13)

This fund accounts for the federal and state child nutrition revenues and the costs of operating the district's food service program. Its resources are restricted to the purposes of the child nutrition program, and the fund is intended to be self-supporting. For 2026/27, the fund is projected to receive \$2,681,005 in revenue and incur \$2,832,701 in expenditures, with a projected ending fund balance of \$2,839,362.

CAPITAL FACILITIES FUND (FUND 25)

This fund accounts for developer fees collected on new residential and commercial construction within the district's boundaries, together with interest earnings on those balances. Its resources are restricted to financing the facilities needed to accommodate growth attributable to new development. For 2026/27, the fund is projected to receive \$209,653 in developer fee and interest revenue and incur \$43,603 in expenditures, with a projected ending fund balance of \$2,758,158.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY (FUND 40)

This fund accounts for resources designated by the Board for capital outlay purposes. Consistent with district budget guidelines, the fund is used for facilities-related expenditures in line with the priorities of the Facilities Master Plan, and the Board may transfer or designate excess Fund 40 resources for other uses in accordance with Board Policy. For 2026/27, the fund is projected to receive \$1,815,000 in revenue and incur \$2,061,586 in expenditures, with a projected ending fund balance of \$8,983,314.

SELF-INSURANCE FUND (FUND 67)

This fund accounts for the district's health and welfare insurance activities, under which the district sets aside resources to cover certain insured risks on a cost-reimbursement basis rather than purchasing full coverage from an outside carrier. Its resources are designated for the health and welfare program and the self-insurance program and the payment of related claims and administrative costs. For 2026/27, the fund is projected to receive \$6,469,751 in revenue from district, employee and retiree contributions, and incur \$6,691,271 in expenditures, with a projected ending balance of \$210,178.

STANDARDIZED ACCOUNT CODE STRUCTURE FORMS

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Cypress School District

Date: June 11, 2026

Public Hearing:

Place: Cypress School District

Date: June 11, 2026

Time: 7:00 p.m.

Adoption Date: June 18, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Meghna Parikh

Title: Clerk

Contact person for additional information on the budget reports:

Name: Lawrence Ferchaw

Telephone: 714-220-6941

Title: Assistant Superintendent

E-mail: LFerchaw@cypsd.org

Criteria and Standards Review Summary

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

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

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

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H8BZH3614(2026-27)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/18/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	39,958,706.00	0.00	39,958,706.00	40,781,778.00	0.00	40,781,778.00	2.1%
2) Federal Revenue		8100-8299	87,084.00	1,993,610.00	2,080,694.00	87,084.00	1,993,610.00	2,080,694.00	0.0%
3) Other State Revenue		8300-8599	853,495.00	11,088,526.00	11,942,021.00	843,179.00	11,418,653.00	12,261,832.00	2.7%
4) Other Local Revenue		8600-8799	2,109,067.00	516,992.00	2,626,059.00	1,387,395.00	516,992.00	1,904,387.00	-27.5%
5) TOTAL, REVENUES			43,008,352.00	13,599,128.00	56,607,480.00	43,099,436.00	13,929,255.00	57,028,691.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,612,201.00	5,134,903.00	21,747,104.00	15,257,297.00	4,507,097.00	19,764,394.00	-9.1%
2) Classified Salaries		2000-2999	5,368,788.00	4,369,437.00	9,738,225.00	5,155,755.00	4,232,161.00	9,387,916.00	-3.6%
3) Employee Benefits		3000-3999	9,560,412.00	6,937,476.00	16,497,888.00	9,213,622.00	6,977,729.00	16,191,351.00	-1.9%
4) Books and Supplies		4000-4999	620,649.00	998,602.00	1,619,251.00	623,064.00	644,535.00	1,267,599.00	-21.7%
5) Services and Other Operating Expenditures		5000-5999	3,885,665.00	5,854,474.00	9,740,139.00	3,750,368.00	4,327,273.00	8,077,641.00	-17.1%
6) Capital Outlay		6000-6999	6,397.00	8,756.00	15,153.00	0.00	8,756.00	8,756.00	-42.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,010.00	1,217,570.00	1,336,580.00	119,010.00	1,218,090.00	1,337,100.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(359,724.00)	206,578.00	(153,146.00)	(267,608.00)	114,462.00	(153,146.00)	0.0%
9) TOTAL, EXPENDITURES			35,813,398.00	24,727,796.00	60,541,194.00	33,851,508.00	22,030,103.00	55,881,611.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,194,954.00	(11,128,668.00)	(3,933,714.00)	9,247,928.00	(8,100,848.00)	1,147,080.00	-129.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,713,526.00	0.00	1,713,526.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,966,704.00)	8,966,704.00	0.00	(8,764,821.00)	8,764,821.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,253,178.00)	8,966,704.00	1,713,526.00	(8,764,821.00)	8,764,821.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,224.00)	(2,161,964.00)	(2,220,188.00)	483,107.00	663,973.00	1,147,080.00	-151.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,843,685.00	4,853,681.00	6,697,366.00	2,326,792.00	5,517,654.00	7,844,446.00	17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,853,681.00	4,853,681.00	0.00	5,517,654.00	5,517,654.00	13.7%
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	12,449.00	0.00	12,449.00	635,343.00	0.00	635,343.00	5,003.6%
Staff Support Reserve for Declining Enrollment	0000	9780	12,449.00		12,449.00			0.00	
Staff Support Reserve for Declining Enrollment	0000	9780			0.00	635,343.00		635,343.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,816,236.00	0.00	1,816,236.00	1,676,449.00	0.00	1,676,449.00	-7.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,593,608.00	0.00	8,593,608.00	8,107,040.00	0.00	8,107,040.00	-5.7%
Education Protection Account State Aid - Current Year		8012	638,374.00	0.00	638,374.00	626,888.00	0.00	626,888.00	-1.8%
State Aid - Prior Years		8019	18.00	0.00	18.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	92,496.00	0.00	92,496.00	92,496.00	0.00	92,496.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,196,952.00	0.00	26,196,952.00	27,518,096.00	0.00	27,518,096.00	5.0%
Unsecured Roll Taxes		8042	868,688.00	0.00	868,688.00	868,688.00	0.00	868,688.00	0.0%
Prior Years' Taxes		8043	406,113.00	0.00	406,113.00	406,113.00	0.00	406,113.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8044	567,315.00	0.00	567,315.00	567,315.00	0.00	567,315.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,227,182.00	0.00	1,227,182.00	1,227,182.00	0.00	1,227,182.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,367,960.00	0.00	1,367,960.00	1,367,960.00	0.00	1,367,960.00	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			39,958,706.00	0.00	39,958,706.00	40,781,778.00	0.00	40,781,778.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			39,958,706.00	0.00	39,958,706.00	40,781,778.00	0.00	40,781,778.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	986,655.00	986,655.00	0.00	986,655.00	986,655.00	0.0%
Special Education Discretionary Grants		8182	0.00	94,968.00	94,968.00	0.00	94,968.00	94,968.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		511,877.00	511,877.00		511,877.00	511,877.00	0.0%
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		64,510.00	64,510.00		64,510.00	64,510.00	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		60,566.00	60,566.00		60,566.00	60,566.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		25,115.00	25,115.00		25,115.00	25,115.00	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	87,084.00	249,919.00	337,003.00	87,084.00	249,919.00	337,003.00	0.0%
TOTAL, FEDERAL REVENUE			87,084.00	1,993,610.00	2,080,694.00	87,084.00	1,993,610.00	2,080,694.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		3,090,018.00	3,090,018.00		4,290,018.00	4,290,018.00	38.8%
Prior Years	6500	8319		214,228.00	214,228.00		214,228.00	214,228.00	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	122,742.00	0.00	122,742.00	122,742.00	0.00	122,742.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	652,259.00	200,492.00	852,751.00	652,259.00	200,492.00	852,751.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,480,195.00	2,480,195.00		2,784,531.00	2,784,531.00	12.3%
After School Education and Safety (ASES)	6010	8590		152,612.00	152,612.00		152,612.00	152,612.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		553,822.00	553,822.00		553,822.00	553,822.00	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	78,494.00	4,397,159.00	4,475,653.00	68,178.00	3,222,950.00	3,291,128.00	-26.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			853,495.00	11,088,526.00	11,942,021.00	843,179.00	11,418,653.00	12,261,832.00	2.7%
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	490,428.00	490,428.00	0.00	490,428.00	490,428.00	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	70,988.00	0.00	70,988.00	66,000.00	0.00	66,000.00	-7.0%
Interest		8660	387,613.00	0.00	387,613.00	277,905.00	0.00	277,905.00	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	98.00	0.00	98.00	98.00	0.00	98.00	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	26,564.00	26,564.00	0.00	26,564.00	26,564.00	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	33.00	0.00	33.00	33.00	0.00	33.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	1,650,335.00	0.00	1,650,335.00	1,043,359.00	0.00	1,043,359.00	-36.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,109,067.00	516,992.00	2,626,059.00	1,387,395.00	516,992.00	1,904,387.00	-27.5%
TOTAL, REVENUES			43,008,352.00	13,599,128.00	56,607,480.00	43,099,436.00	13,929,255.00	57,028,691.00	0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,187,674.00	4,397,376.00	18,585,050.00	13,063,505.00	3,834,810.00	16,898,315.00	-9.1%
Certificated Pupil Support Salaries		1200	481,023.00	582,555.00	1,063,578.00	491,911.00	491,857.00	983,768.00	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,910,909.00	129,143.00	2,040,052.00	1,681,411.00	154,531.00	1,835,942.00	-10.0%
Other Certificated Salaries		1900	32,595.00	25,829.00	58,424.00	20,470.00	25,899.00	46,369.00	-20.6%
TOTAL, CERTIFICATED SALARIES			16,612,201.00	5,134,903.00	21,747,104.00	15,257,297.00	4,507,097.00	19,764,394.00	-9.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	530,813.00	3,542,846.00	4,073,659.00	512,721.00	3,211,910.00	3,724,631.00	-8.6%
Classified Support Salaries		2200	1,910,607.00	638,458.00	2,549,065.00	1,851,743.00	766,987.00	2,618,730.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	317,297.00	83,943.00	401,240.00	283,110.00	134,309.00	417,419.00	4.0%
Clerical, Technical and Office Salaries		2400	2,269,576.00	80,781.00	2,350,357.00	2,164,212.00	94,470.00	2,258,682.00	-3.9%
Other Classified Salaries		2900	340,495.00	23,409.00	363,904.00	343,969.00	24,485.00	368,454.00	1.3%
TOTAL, CLASSIFIED SALARIES			5,368,788.00	4,369,437.00	9,738,225.00	5,155,755.00	4,232,161.00	9,387,916.00	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,083,307.00	3,218,820.00	6,302,127.00	2,833,043.00	3,101,153.00	5,934,196.00	-5.8%
PERS		3201-3202	1,278,070.00	1,115,846.00	2,393,916.00	1,255,394.00	1,165,137.00	2,420,531.00	1.1%
OASDI/Medicare/Alternative		3301-3302	659,879.00	400,414.00	1,060,293.00	663,688.00	405,235.00	1,068,923.00	0.8%
Health and Welfare Benefits		3401-3402	3,751,773.00	2,037,615.00	5,789,388.00	3,565,676.00	2,133,147.00	5,698,823.00	-1.6%
Unemployment Insurance		3501-3502	10,842.00	5,402.00	16,244.00	9,874.00	5,218.00	15,092.00	-7.1%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Workers' Compensation		3601-3602	347,153.00	159,379.00	506,532.00	392,457.00	167,839.00	560,296.00	10.6%
OPEB, Allocated		3701-3702	429,388.00	0.00	429,388.00	493,490.00	0.00	493,490.00	14.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,560,412.00	6,937,476.00	16,497,888.00	9,213,622.00	6,977,729.00	16,191,351.00	-1.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	81,632.00	118,967.00	200,599.00	81,632.00	118,967.00	200,599.00	0.0%
Books and Other Reference Materials		4200	95.00	7,298.00	7,393.00	95.00	7,298.00	7,393.00	0.0%
Materials and Supplies		4300	493,961.00	833,401.00	1,327,362.00	513,708.00	479,334.00	993,042.00	-25.2%
Noncapitalized Equipment		4400	44,961.00	38,936.00	83,897.00	27,629.00	38,936.00	66,565.00	-20.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			620,649.00	998,602.00	1,619,251.00	623,064.00	644,535.00	1,267,599.00	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,899.00	17,060.00	57,959.00	35,200.00	17,060.00	52,260.00	-9.8%
Dues and Memberships		5300	27,978.00	0.00	27,978.00	28,522.00	0.00	28,522.00	1.9%
Insurance		5400 - 5499	634,041.00	0.00	634,041.00	634,041.00	0.00	634,041.00	0.0%
Operations and Housekeeping Services		5500	1,426,904.00	237,246.00	1,664,150.00	1,427,074.00	199,746.00	1,626,820.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,837.00	230,607.00	481,444.00	241,180.00	225,525.00	466,705.00	-3.1%
Transfers of Direct Costs		5710	(269.00)	269.00	0.00	6,734.00	(6,734.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(95.00)	95,935.00	95,840.00	(3,958.00)	100,000.00	96,042.00	0.2%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,464,655.00	5,273,357.00	6,738,012.00	1,341,558.00	3,791,676.00	5,133,234.00	-23.8%
Communications		5900	40,715.00	0.00	40,715.00	40,017.00	0.00	40,017.00	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,885,665.00	5,854,474.00	9,740,139.00	3,750,368.00	4,327,273.00	8,077,641.00	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	5,322.00	5,322.00	0.00	5,322.00	5,322.00	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	3,434.00	3,434.00	0.00	3,434.00	3,434.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,397.00	0.00	6,397.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,397.00	8,756.00	15,153.00	0.00	8,756.00	8,756.00	-42.2%
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	645,570.00	645,570.00	0.00	646,090.00	646,090.00	0.1%
Payments to County Offices		7142	119,010.00	572,000.00	691,010.00	119,010.00	572,000.00	691,010.00	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%
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)			119,010.00	1,217,570.00	1,336,580.00	119,010.00	1,218,090.00	1,337,100.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(206,578.00)	206,578.00	0.00	(114,462.00)	114,462.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(153,146.00)	0.00	(153,146.00)	(153,146.00)	0.00	(153,146.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(359,724.00)	206,578.00	(153,146.00)	(267,608.00)	114,462.00	(153,146.00)	0.0%
TOTAL, EXPENDITURES			35,813,398.00	24,727,796.00	60,541,194.00	33,851,508.00	22,030,103.00	55,881,611.00	-7.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Special Reserve Fund		8912	1,550,000.00	0.00	1,550,000.00	0.00	0.00	0.00	-100.0%
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	163,526.00	0.00	163,526.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,713,526.00	0.00	1,713,526.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,966,704.00)	8,966,704.00	0.00	(8,764,821.00)	8,764,821.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(8,966,704.00)	8,966,704.00	0.00	(8,764,821.00)	8,764,821.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,253,178.00)	8,966,704.00	1,713,526.00	(8,764,821.00)	8,764,821.00	0.00	-100.0%

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	39,958,706.00	0.00	39,958,706.00	40,781,778.00	0.00	40,781,778.00	2.1%
2) Federal Revenue		8100-8299	87,084.00	1,993,610.00	2,080,694.00	87,084.00	1,993,610.00	2,080,694.00	0.0%
3) Other State Revenue		8300-8599	853,495.00	11,088,526.00	11,942,021.00	843,179.00	11,418,653.00	12,261,832.00	2.7%
4) Other Local Revenue		8600-8799	2,109,067.00	516,992.00	2,626,059.00	1,387,395.00	516,992.00	1,904,387.00	-27.5%
5) TOTAL, REVENUES			43,008,352.00	13,599,128.00	56,607,480.00	43,099,436.00	13,929,255.00	57,028,691.00	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	21,800,077.00	19,728,998.00	41,529,075.00	20,330,350.00	16,922,830.00	37,253,180.00	-10.3%
2) Instruction - Related Services	2000-2999		4,039,753.00	696,599.00	4,736,352.00	3,552,548.00	722,469.00	4,275,017.00	-9.7%
3) Pupil Services	3000-3999		1,240,918.00	1,071,831.00	2,312,749.00	1,302,509.00	956,515.00	2,259,024.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		4,475.00	79.00	4,554.00	3,575.00	79.00	3,654.00	-19.8%
7) General Administration	7000-7999		4,349,733.00	242,381.00	4,592,114.00	4,427,843.00	150,265.00	4,578,108.00	-0.3%
8) Plant Services	8000-8999		4,259,432.00	1,770,338.00	6,029,770.00	4,115,673.00	2,059,855.00	6,175,528.00	2.4%
9) Other Outgo	9000-9999		119,010.00	1,217,570.00	1,336,580.00	119,010.00	1,218,090.00	1,337,100.00	0.0%
10) TOTAL, EXPENDITURES			35,813,398.00	24,727,796.00	60,541,194.00	33,851,508.00	22,030,103.00	55,881,611.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,194,954.00	(11,128,668.00)	(3,933,714.00)	9,247,928.00	(8,100,848.00)	1,147,080.00	-129.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,713,526.00	0.00	1,713,526.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,966,704.00)	8,966,704.00	0.00	(8,764,821.00)	8,764,821.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,253,178.00)	8,966,704.00	1,713,526.00	(8,764,821.00)	8,764,821.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,224.00)	(2,161,964.00)	(2,220,188.00)	483,107.00	663,973.00	1,147,080.00	-151.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,901,909.00	7,015,645.00	8,917,554.00	1,843,685.00	4,853,681.00	6,697,366.00	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,843,685.00	4,853,681.00	6,697,366.00	2,326,792.00	5,517,654.00	7,844,446.00	17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,853,681.00	4,853,681.00	0.00	5,517,654.00	5,517,654.00	13.7%
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	12,449.00	0.00	12,449.00	635,343.00	0.00	635,343.00	5,003.6%
Staff Support Reserve for Declining Enrollment	0000	9780	12,449.00		12,449.00			0.00	
Staff Support Reserve for Declining Enrollment	0000	9780			0.00	635,343.00		635,343.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,816,236.00	0.00	1,816,236.00	1,676,449.00	0.00	1,676,449.00	-7.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	5,502.00	273,891.00
6019	Student Support and Professional Development Discretionary Block Grant	187,846.00	187,846.00
6300	Lottery: Instructional Materials	1,870,460.00	1,851,849.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	571,986.00	690,659.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	7,241.00	7,241.00
7435	Learning Recovery Emergency Block Grant	650,713.00	588,391.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	781,028.00	1,008,115.00
9010	Other Restricted Local	778,905.00	909,662.00
Total, Restricted Balance		4,853,681.00	5,517,654.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,540.00	988,034.00	-30.0%
4) Other Local Revenue		8600-8799	44,098.00	44,098.00	0.0%
5) TOTAL, REVENUES			1,455,638.00	1,032,132.00	-29.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,999.00	5,999.00	0.0%
2) Classified Salaries		2000-2999	809,046.00	518,746.00	-35.9%
3) Employee Benefits		3000-3999	315,387.00	182,181.00	-42.2%
4) Books and Supplies		4000-4999	248,685.00	248,685.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,233.00	3,233.00	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	72,214.00	72,214.00	0.0%
9) TOTAL, EXPENDITURES			1,454,564.00	1,031,058.00	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,074.00	1,074.00	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)			1,074.00	1,074.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,312.00	174,386.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,312.00	174,386.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,312.00	174,386.00	0.6%
2) Ending Balance, June 30 (E + F1e)			174,386.00	175,460.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,386.00	175,460.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	1,295,540.00	872,034.00	-32.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	116,000.00	116,000.00	0.0%
TOTAL, OTHER STATE REVENUE			1,411,540.00	988,034.00	-30.0%
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	35,804.00	35,804.00	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	8,294.00	8,294.00	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			44,098.00	44,098.00	0.0%
TOTAL, REVENUES			1,455,638.00	1,032,132.00	-29.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	5,999.00	5,999.00	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			5,999.00	5,999.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	688,130.00	413,655.00	-39.9%
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	120,916.00	105,091.00	-13.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			809,046.00	518,746.00	-35.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	745.00	745.00	0.0%
PERS		3201-3202	144,261.00	92,233.00	-36.1%
OASDI/Medicare/Alternative		3301-3302	38,732.00	30,517.00	-21.2%
Health and Welfare Benefits		3401-3402	123,294.00	51,291.00	-58.4%
Unemployment Insurance		3501-3502	253.00	200.00	-20.9%
Workers' Compensation		3601-3602	8,102.00	7,195.00	-11.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			315,387.00	182,181.00	-42.2%
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	229,021.00	229,021.00	0.0%
Noncapitalized Equipment		4400	19,664.00	19,664.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			248,685.00	248,685.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	139.00	139.00	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	426.00	426.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,668.00	2,668.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,233.00	3,233.00	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,214.00	72,214.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,214.00	72,214.00	0.0%
TOTAL, EXPENDITURES			1,454,564.00	1,031,058.00	-29.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,540.00	988,034.00	-30.0%
4) Other Local Revenue		8600-8799	44,098.00	44,098.00	0.0%
5) TOTAL, REVENUES			1,455,638.00	1,032,132.00	-29.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,474.00	1,474.00	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		1,380,876.00	957,370.00	-30.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		72,214.00	72,214.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,454,564.00	1,031,058.00	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,074.00	1,074.00	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)			1,074.00	1,074.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,312.00	174,386.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,312.00	174,386.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,312.00	174,386.00	0.6%
2) Ending Balance, June 30 (E + F1e)			174,386.00	175,460.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,386.00	175,460.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	6,000.00	6,000.00
6130	Early Education: Center-Based Reserve Account	168,386.00	169,460.00
Total, Restricted Balance		174,386.00	175,460.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,339.00	1,010,339.00	0.0%
3) Other State Revenue		8300-8599	1,587,915.00	1,587,915.00	0.0%
4) Other Local Revenue		8600-8799	102,827.00	82,751.00	-19.5%
5) TOTAL, REVENUES			2,701,081.00	2,681,005.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	720,101.00	784,695.00	9.0%
3) Employee Benefits		3000-3999	405,444.00	443,899.00	9.5%
4) Books and Supplies		4000-4999	1,308,836.00	1,298,376.00	-0.8%
5) Services and Other Operating Expenditures		5000-5999	128,683.00	184,799.00	43.6%
6) Capital Outlay		6000-6999	266,044.00	40,000.00	-85.0%
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	80,932.00	80,932.00	0.0%
9) TOTAL, EXPENDITURES			2,910,040.00	2,832,701.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(208,959.00)	(151,696.00)	-27.4%
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)			(208,959.00)	(151,696.00)	-27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,200,952.00	2,991,993.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,200,952.00	2,991,993.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,200,952.00	2,991,993.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,991,993.00	2,840,297.00	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,991,993.00	2,840,297.00	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,010,339.00	1,010,339.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,010,339.00	1,010,339.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,587,915.00	1,587,915.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,587,915.00	1,587,915.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1.00	1.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	79,047.00	-21.0%
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	2,826.00	3,703.00	31.0%
TOTAL, OTHER LOCAL REVENUE			102,827.00	82,751.00	-19.5%
TOTAL, REVENUES			2,701,081.00	2,681,005.00	-0.7%
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	564,915.00	613,342.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	98,267.00	108,268.00	10.2%
Clerical, Technical and Office Salaries		2400	56,519.00	62,685.00	10.9%
Other Classified Salaries		2900	400.00	400.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			720,101.00	784,695.00	9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	157,539.00	172,100.00	9.2%
OASDI/Medicare/Alternative		3301-3302	49,798.00	54,157.00	8.8%
Health and Welfare Benefits		3401-3402	165,150.00	189,507.00	14.7%
Unemployment Insurance		3501-3502	325.00	354.00	8.9%
Workers' Compensation		3601-3602	10,448.00	13,189.00	26.2%
OPEB, Allocated		3701-3702	22,184.00	14,592.00	-34.2%
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			405,444.00	443,899.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,235.00	144,995.00	-10.6%
Noncapitalized Equipment		4400	8,000.00	14,780.00	84.8%
Food		4700	1,138,601.00	1,138,601.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,308,836.00	1,298,376.00	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,372.00	3,372.00	0.0%
Dues and Memberships		5300	675.00	675.00	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	33,276.00	71,500.00	114.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,266.00)	(96,468.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	187,626.00	205,685.00	9.6%
Communications		5900	0.00	35.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,683.00	184,799.00	43.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	266,044.00	40,000.00	-85.0%
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			266,044.00	40,000.00	-85.0%
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	80,932.00	80,932.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,932.00	80,932.00	0.0%
TOTAL, EXPENDITURES			2,910,040.00	2,832,701.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,339.00	1,010,339.00	0.0%
3) Other State Revenue		8300-8599	1,587,915.00	1,587,915.00	0.0%
4) Other Local Revenue		8600-8799	102,827.00	82,751.00	-19.5%
5) TOTAL, REVENUES			2,701,081.00	2,681,005.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,829,108.00	2,751,769.00	-2.7%
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		80,932.00	80,932.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,910,040.00	2,832,701.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(208,959.00)	(151,696.00)	-27.4%
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)			(208,959.00)	(151,696.00)	-27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,200,952.00	2,991,993.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,200,952.00	2,991,993.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,200,952.00	2,991,993.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,991,993.00	2,840,297.00	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,991,993.00	2,840,297.00	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,991,993.00	2,840,297.00
Total, Restricted Balance		2,991,993.00	2,840,297.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	1.00	-100.0%
5) TOTAL, REVENUES			12,000.00	1.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			101.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,899.00	1.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,526.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,526.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,627.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,627.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,627.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,627.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1.00	New
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	1.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	1.00	-100.0%
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			12,000.00	1.00	-100.0%
TOTAL, REVENUES			12,000.00	1.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	101.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			101.00	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					
Other Authorized Interfund Transfers Out		7619	163,526.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,526.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(163,526.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	1.00	-100.0%
5) TOTAL, REVENUES			12,000.00	1.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		101.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			101.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,899.00	1.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,526.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,526.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,627.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,627.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,627.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,627.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1.00	New
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	1.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,563.00	209,653.00	-29.5%
5) TOTAL, REVENUES			297,563.00	209,653.00	-29.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,030.00	7,030.00	0.0%
6) Capital Outlay		6000-6999	454,932.00	36,573.00	-92.0%
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			461,962.00	43,603.00	-90.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,399.00)	166,050.00	-201.0%
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)			(164,399.00)	166,050.00	-201.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,756,507.00	2,592,108.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,756,507.00	2,592,108.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,756,507.00	2,592,108.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			2,592,108.00	2,758,158.00	6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,669,175.00	1,798,828.00	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	922,933.00	959,330.00	3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	96,910.00	80,000.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	196,000.00	125,000.00	-36.2%
Other Local Revenue					
All Other Local Revenue		8699	4,653.00	4,653.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,563.00	209,653.00	-29.5%
TOTAL, REVENUES			297,563.00	209,653.00	-29.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	7,030.00	7,030.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,030.00	7,030.00	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	454,932.00	36,573.00	-92.0%
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			454,932.00	36,573.00	-92.0%
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			461,962.00	43,603.00	-90.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,563.00	209,653.00	-29.5%
5) TOTAL, REVENUES			297,563.00	209,653.00	-29.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		461,962.00	43,603.00	-90.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			461,962.00	43,603.00	-90.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(164,399.00)	166,050.00	-201.0%
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)			(164,399.00)	166,050.00	-201.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,756,507.00	2,592,108.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,756,507.00	2,592,108.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,756,507.00	2,592,108.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			2,592,108.00	2,758,158.00	6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,669,175.00	1,798,828.00	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	922,933.00	959,330.00	3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
9010	Other Restricted Local	1,669,175.00	1,798,828.00
Total, Restricted Balance		1,669,175.00	1,798,828.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190.00	190.00	0.0%
5) TOTAL, REVENUES			190.00	190.00	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	2.00	5.00	150.0%
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			2.00	5.00	150.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188.00	185.00	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188.00	185.00	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,900.00	5,088.00	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,900.00	5,088.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,900.00	5,088.00	3.8%
2) Ending Balance, June 30 (E + F1e)			5,088.00	5,273.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,088.00	5,273.00	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	190.00	190.00	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			190.00	190.00	0.0%
TOTAL, REVENUES			190.00	190.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	2.00	5.00	150.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2.00	5.00	150.0%
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			2.00	5.00	150.0%
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%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190.00	190.00	0.0%
5) TOTAL, REVENUES			190.00	190.00	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		2.00	5.00	150.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2.00	5.00	150.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			188.00	185.00	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188.00	185.00	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,900.00	5,088.00	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,900.00	5,088.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,900.00	5,088.00	3.8%
2) Ending Balance, June 30 (E + F1e)			5,088.00	5,273.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,088.00	5,273.00	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	5,088.00	5,273.00
Total, Restricted Balance		5,088.00	5,273.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,754,211.00	1,815,000.00	3.5%
5) TOTAL, REVENUES			1,754,211.00	1,815,000.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	90,472.00	115,972.00	28.2%
5) Services and Other Operating Expenditures		5000-5999	166,471.00	120,181.00	-27.8%
6) Capital Outlay		6000-6999	3,733,936.00	1,100,000.00	-70.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	697,451.00	725,433.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,688,330.00	2,061,586.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,934,119.00)	(246,586.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,550,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,550,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,484,119.00)	(246,586.00)	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,714,019.00	9,229,900.00	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,714,019.00	9,229,900.00	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,714,019.00	9,229,900.00	-32.7%
2) Ending Balance, June 30 (E + F1e)			9,229,900.00	8,983,314.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,229,900.00	8,983,314.00	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,444,000.00	1,515,000.00	4.9%
Interest		8660	310,000.00	300,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	111.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,754,211.00	1,815,000.00	3.5%
TOTAL, REVENUES			1,754,211.00	1,815,000.00	3.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,500.00	New
Noncapitalized Equipment		4400	90,472.00	90,472.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,472.00	115,972.00	28.2%
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	56,815.00	46,815.00	-17.6%
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	109,656.00	73,366.00	-33.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,471.00	120,181.00	-27.8%
CAPITAL OUTLAY					
Land		6100	1,204,826.00	200,000.00	-83.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,529,110.00	900,000.00	-64.4%
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			3,733,936.00	1,100,000.00	-70.5%
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	31,451.00	20,433.00	-35.0%
Other Debt Service - Principal		7439	666,000.00	705,000.00	5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			697,451.00	725,433.00	4.0%
TOTAL, EXPENDITURES			4,688,330.00	2,061,586.00	-56.0%
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	1,550,000.00	0.00	-100.0%
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			1,550,000.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,550,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,754,211.00	1,815,000.00	3.5%
5) TOTAL, REVENUES			1,754,211.00	1,815,000.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,985,685.00	1,331,609.00	-66.6%
9) Other Outgo	9000-9999	Except 7600-7699	702,645.00	729,977.00	3.9%
10) TOTAL, EXPENDITURES			4,688,330.00	2,061,586.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,934,119.00)	(246,586.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,550,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,550,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,484,119.00)	(246,586.00)	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,714,019.00	9,229,900.00	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,714,019.00	9,229,900.00	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,714,019.00	9,229,900.00	-32.7%
2) Ending Balance, June 30 (E + F1e)			9,229,900.00	8,983,314.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,229,900.00	8,983,314.00	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,186.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,082,029.00	3,581,124.00	16.2%
5) TOTAL, REVENUES			3,097,215.00	3,581,124.00	15.6%
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	3,043,876.00	3,333,876.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,043,876.00	3,333,876.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,339.00	247,248.00	363.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,339.00	247,248.00	363.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,039,463.00	3,092,802.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,039,463.00	3,092,802.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,039,463.00	3,092,802.00	1.8%
2) Ending Balance, June 30 (E + F1e)			3,092,802.00	3,340,050.00	8.0%
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	3,092,802.00	3,340,050.00	8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	15,186.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,186.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,034,643.00	3,533,738.00	16.4%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	40,300.00	40,300.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,086.00	7,086.00	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			3,082,029.00	3,581,124.00	16.2%
TOTAL, REVENUES			3,097,215.00	3,581,124.00	15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,580,000.00	2,870,000.00	11.2%
Bond Interest and Other Service Charges		7434	463,876.00	463,876.00	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)			3,043,876.00	3,333,876.00	9.5%
TOTAL, EXPENDITURES			3,043,876.00	3,333,876.00	9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,186.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,082,029.00	3,581,124.00	16.2%
5) TOTAL, REVENUES			3,097,215.00	3,581,124.00	15.6%
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	3,043,876.00	3,333,876.00	9.5%
10) TOTAL, EXPENDITURES			3,043,876.00	3,333,876.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			53,339.00	247,248.00	363.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,339.00	247,248.00	363.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,039,463.00	3,092,802.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,039,463.00	3,092,802.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,039,463.00	3,092,802.00	1.8%
2) Ending Balance, June 30 (E + F1e)			3,092,802.00	3,340,050.00	8.0%
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	3,092,802.00	3,340,050.00	8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	3,092,802.00	3,340,050.00
Total, Restricted Balance		3,092,802.00	3,340,050.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,550,095.00	6,469,751.00	-1.2%
5) TOTAL, REVENUES			6,550,095.00	6,469,751.00	-1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,230,147.00	6,691,271.00	7.4%
6) Depreciation and Amortization		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, EXPENSES			6,230,147.00	6,691,271.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			319,948.00	(221,520.00)	-169.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 NET POSITION (C + D4)			319,948.00	(221,520.00)	-169.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	111,750.00	431,698.00	286.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,750.00	431,698.00	286.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			111,750.00	431,698.00	286.3%
2) Ending Net Position, June 30 (E + F1e)			431,698.00	210,178.00	-51.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	431,698.00	210,178.00	-51.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,640.00	21,998.00	6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	50.00	50.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,529,405.00	6,447,703.00	-1.3%
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			6,550,095.00	6,469,751.00	-1.2%
TOTAL, REVENUES			6,550,095.00	6,469,751.00	-1.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	6,229,948.00	6,691,062.00	7.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	199.00	209.00	5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,230,147.00	6,691,271.00	7.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,230,147.00	6,691,271.00	7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,550,095.00	6,469,751.00	-1.2%
5) TOTAL, REVENUES			6,550,095.00	6,469,751.00	-1.2%
B. EXPENSES (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		6,230,147.00	6,691,271.00	7.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,230,147.00	6,691,271.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			319,948.00	(221,520.00)	-169.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 NET POSITION (C + D4)			319,948.00	(221,520.00)	-169.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	111,750.00	431,698.00	286.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,750.00	431,698.00	286.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			111,750.00	431,698.00	286.3%
2) Ending Net Position, June 30 (E + F1e)			431,698.00	210,178.00	-51.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	431,698.00	210,178.00	-51.3%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,047.94	3,047.94	3,186.02	2,909.82	2,909.82	3,128.59
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)	3,047.94	3,047.94	3,186.02	2,909.82	2,909.82	3,128.59
5. District Funded County Program ADA						
a. County Community Schools	5.85	5.85	5.85	5.85	5.85	5.85
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.85	5.85	5.85	5.85	5.85	5.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,053.79	3,053.79	3,191.87	2,915.67	2,915.67	3,134.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	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	22,095,078.00		22,095,078.00			22,095,078.00
Work in Progress	34,196.00		34,196.00	64,662.00	34,196.00	64,662.00
Total capital assets not being depreciated	22,129,274.00	0.00	22,129,274.00	64,662.00	34,196.00	22,159,740.00
Capital assets being depreciated:						
Land Improvements	8,300,758.00		8,300,758.00	56,080.00		8,356,838.00
Buildings	90,816,874.00		90,816,874.00	1,066,822.00		91,883,696.00
Equipment	2,789,721.00		2,789,721.00	50,391.00		2,840,112.00
Total capital assets being depreciated	101,907,353.00	0.00	101,907,353.00	1,173,293.00	0.00	103,080,646.00
Accumulated Depreciation for:						
Land Improvements	(5,437,617.00)		(5,437,617.00)	(429,039.00)		(5,866,656.00)
Buildings	(41,241,606.00)		(41,241,606.00)	(3,254,863.00)		(44,496,469.00)
Equipment	(1,909,920.00)		(1,909,920.00)	(174,057.00)		(2,083,977.00)
Total accumulated depreciation	(48,589,143.00)	0.00	(48,589,143.00)	(3,857,959.00)	0.00	(52,447,102.00)
Total capital assets being depreciated, net excluding lease and subscription assets	53,318,210.00	0.00	53,318,210.00	(2,684,666.00)	0.00	50,633,544.00
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	644,190.00	0.00	644,190.00	152,315.00	28,554.00	767,951.00
Accumulated amortization for subscription assets	(131,711.00)	0.00	(131,711.00)	(294,090.00)	(28,554.00)	(397,247.00)
Total subscription assets, net	512,479.00	0.00	512,479.00	(141,775.00)	0.00	370,704.00
Governmental activity capital assets, net	75,959,963.00	0.00	75,959,963.00	(2,761,779.00)	34,196.00	73,163,988.00
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

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			7,521,183.94	6,960,978.97	4,214,820.48	2,078,328.25	1,215,660.73	2,906,317.56	13,330,991.56	11,609,580.74
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		605,804.00	605,804.00	1,261,271.00	1,090,447.00	1,090,447.00	1,242,468.33	1,090,447.00	288,639.40
Property Taxes	8020-8079		545,690.42	12,264.06	405,907.51	1,638,780.90	4,492,876.55	10,245,477.90	1,451,159.61	1,910,419.95
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		5,221.41	63,507.46	1,775.27	63,637.47	3,128.08	96,857.92		540,811.50
Other State Revenue	8300-8599		337,592.00	337,592.00	607,665.00	673,880.29	678,213.00	779,003.80	666,575.31	746,626.20
Other Local Revenue	8600-8799		11,808.11	59,946.70	76,048.54	67,396.82	268,692.83	137,697.73	137,697.73	137,697.73
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,506,115.94	1,079,114.22	2,352,667.32	3,534,142.48	6,533,357.46	12,501,505.68	3,345,879.65	3,624,194.78
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		142,082.19	1,990,729.84	1,965,921.59	1,977,519.81	1,969,411.90		2,221,427.43	1,969,411.90
Classified Salaries	2000-2999		438,951.78	404,942.11	573,811.62	473,481.07	881,714.03	881,714.03	886,271.01	887,939.36
Employee Benefits	3000-3999		941,963.64	834,029.52	1,258,158.19	1,237,080.08	1,132,261.60	757,708.05	1,506,815.15	1,538,095.66
Books and Supplies	4000-4999		60,829.09	24,441.73	40,202.64	97,497.13	105,263.95	121,260.12	121,260.12	121,260.12
Services	5000-5999		475,392.21	564,027.51	583,118.15	577,591.89	672,310.95	316,149.48	331,516.76	331,516.76
Capital Outlay	6000-6999									
Other Outgo	7000-7499		7,102.00	7,102.00	67,947.36	33,640.02	81,738.20			
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			2,066,320.91	3,825,272.71	4,489,159.55	4,396,810.00	4,842,700.63	2,076,831.68	5,067,290.47	4,848,223.80
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	992,295.12								
Accounts Receivable	9200-9299	2,661,329.17								
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	3,179,071.76								
Other Current Assets	9340	336,989.50								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		7,169,685.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(318,755.36)								
Due To Other Funds	9610	(138,359.36)								
Current Loans	9640									
Unearned Revenues	9650	171.93								
Deferred Inflows of Resources	9690									
SUBTOTAL		(456,942.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		7,626,628.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(560,204.97)	(2,746,158.49)	(2,136,492.23)	(862,667.52)	1,690,656.83	10,424,674.00	(1,721,410.82)	(1,224,029.02)
F. ENDING CASH (A + E)			6,960,978.97	4,214,820.48	2,078,328.25	1,215,660.73	2,906,317.56	13,330,991.56	11,609,580.74	10,385,551.72
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		10,385,551.72	9,331,755.65	10,796,718.16	8,829,476.64				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	440,660.73	288,639.00	288,639.00	440,661.54	0.00		8,733,928.00	8,733,928.00
Property Taxes	8020-8079	2,317,746.81	5,042,689.04	1,759,668.95	2,225,168.30			32,047,850.00	32,047,850.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	12,902.00				1,292,852.89		2,080,694.00	2,080,694.00
Other State Revenue	8300-8599	758,253.20	683,362.51	522,384.20	425,664.00	5,045,020.49		12,261,832.00	12,261,832.00
Other Local Revenue	8600-8799	137,697.73	137,697.73	137,697.73	164,267.67	430,039.95		1,904,387.00	1,904,387.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,667,260.47	6,152,388.28	2,708,389.88	3,255,761.51	6,767,913.33	0.00	57,028,691.00	57,028,691.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,969,411.90	1,969,411.90	1,969,411.90	1,619,653.64	0.00		19,764,394.00	19,764,394.00
Classified Salaries	2000-2999	878,993.17	865,830.26	837,878.05	903,184.36	473,205.15		9,387,916.00	9,387,916.00
Employee Benefits	3000-3999	1,425,227.46	1,425,227.46	1,425,227.46	1,422,302.09	1,287,254.64		16,191,351.00	16,191,351.00
Books and Supplies	4000-4999	121,260.12	132,456.00	128,350.00	114,697.08	78,820.90		1,267,599.00	1,267,599.00
Services	5000-5999	326,163.89	294,500.15	314,763.99	285,541.66	3,005,047.60		8,077,641.00	8,077,641.00
Capital Outlay	6000-6999					8,756.00		8,756.00	8,756.00
Other Outgo	7000-7499					986,424.42		1,183,954.00	1,183,954.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,721,056.54	4,687,425.77	4,675,631.40	4,345,378.83	5,839,508.71	0.00	55,881,611.00	55,881,611.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,053,796.07)	1,464,962.51	(1,967,241.52)	(1,089,617.32)	928,404.62	0.00	1,147,080.00	1,147,080.00
F. ENDING CASH (A + E)		9,331,755.65	10,796,718.16	8,829,476.64	7,739,859.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,668,263.94	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			7,739,859.32	7,346,785.52	4,026,660.63	1,030,300.90	222,936.39	1,279,567.08	11,063,818.94	8,708,381.98
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		605,804.00	605,804.00	441,437.00	470,613.00	470,613.00	616,238.33	470,613.00	711,090.80
Property Taxes	8020-8079		545,690.42	12,264.06	405,907.51	1,638,780.90	4,492,876.55	10,245,477.90	1,451,159.61	1,910,419.95
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		5,221.41	63,507.46	1,775.27	63,637.47	3,128.08	96,857.92		540,811.50
Other State Revenue	8300-8599		337,592.00	337,592.00	607,665.00	673,880.29	678,213.00	779,003.80	666,575.31	746,626.20
Other Local Revenue	8600-8799		11,808.11	59,646.70	76,048.54	117,393.82	294,534.19	163,539.09	163,539.09	163,539.09
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,506,115.94	1,078,814.22	1,532,833.32	2,964,305.48	5,939,364.82	11,901,117.04	2,751,887.01	4,072,487.54
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		142,082.19	1,990,729.84	1,965,921.59	1,977,519.81	1,969,411.90		2,221,427.43	1,969,411.90
Classified Salaries	2000-2999		312,843.76	719,575.01	573,811.62	365,919.15	881,714.03	881,714.03	886,271.01	887,939.36
Employee Benefits	3000-3999		900,943.49	1,093,063.02	1,298,191.69	719,501.99	1,172,295.10	797,741.55	1,546,848.65	1,578,129.16
Books and Supplies	4000-4999		60,826.09	24,441.73	40,202.64	97,497.13	105,263.95	121,260.12	121,260.12	121,260.12
Services	5000-5999		475,392.21	564,027.51	583,118.15	577,591.89	672,310.95	316,149.48	331,516.76	331,516.76
Capital Outlay	6000-6999									
Other Outgo	7000-7499		7,102.00	7,102.00	67,947.36	33,640.02	81,738.20			
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			1,899,189.74	4,398,939.11	4,529,193.05	3,771,669.99	4,882,734.13	2,116,865.18	5,107,323.97	4,888,257.30
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	2,661,329.17								
Due From Other Funds	9310	3,179,071.76								
Stores	9320									
Prepaid Expenditures	9330	320,537.80								
Other Current Assets	9340	7,186,137.25								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		13,347,075.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(318,755.36)								
Due To Other Funds	9610	(138,359.36)								
Current Loans	9640									
Unearned Revenues	9650	171.93								
Deferred Inflows of Resources	9690									
SUBTOTAL		(456,942.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		13,804,018.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(393,073.80)	(3,320,124.89)	(2,996,359.73)	(807,364.51)	1,056,630.69	9,784,251.86	(2,355,436.96)	(815,769.76)
F. ENDING CASH (A + E)			7,346,785.52	4,026,660.63	1,030,300.90	222,936.39	1,279,567.08	11,063,818.94	8,708,381.98	7,892,612.22
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		7,892,612.22	7,240,649.41	9,163,360.70	7,838,185.96				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	856,716.13	711,090.80	711,090.80	856,716.14			7,527,827.00	7,527,827.00
Property Taxes	8020-8079	2,317,746.81	5,042,689.04	1,759,668.95	3,605,763.30	0.00		33,428,445.00	33,428,445.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	12,902.00				1,230,259.89		2,018,101.00	2,018,101.00
Other State Revenue	8300-8599	758,253.20	683,362.51	522,384.20	425,664.00	5,045,020.49		12,261,832.00	12,261,832.00
Other Local Revenue	8600-8799	163,539.09	163,539.09	163,539.09	179,788.78	183,932.32		1,904,387.00	1,904,387.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		4,109,157.23	6,600,681.44	3,156,683.04	5,067,932.22	6,459,212.70	0.00	57,140,592.00	57,140,592.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,969,411.90	1,969,411.90	1,785,123.90	1,619,653.64			19,580,106.00	19,580,106.00
Classified Salaries	2000-2999	878,993.17	865,830.26	837,878.05	821,371.81	588,871.74		9,502,733.00	9,502,733.00
Employee Benefits	3000-3999	1,465,290.96	1,465,290.96	1,465,260.96	1,462,335.59	1,744,984.88		16,709,878.00	16,709,878.00
Books and Supplies	4000-4999	121,260.12	82,936.88	78,830.88	76,573.11	115,986.11		1,167,599.00	1,167,599.00
Services	5000-5999	326,163.89	294,500.15	314,763.99	285,541.66	2,755,047.60		7,827,641.00	7,827,641.00
Capital Outlay	6000-6999					8,756.00		8,756.00	8,756.00
Other Outgo	7000-7499					986,424.42		1,183,954.00	1,183,954.00
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		4,761,120.04	4,677,970.15	4,481,857.78	4,265,475.81	6,200,070.75	0.00	55,980,667.00	55,980,667.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(651,962.81)	1,922,711.29	(1,325,174.74)	802,456.41	259,141.95	0.00	1,159,925.00	1,159,925.00
F. ENDING CASH (A + E)		7,240,649.41	9,163,360.70	7,838,185.96	8,640,642.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,899,784.32	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

North Orange County Self-Funded Workers' Compensation Agency

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

Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

Meghna Parikh

Printed Name

06/11/2026

Date of Meeting (Format: MM/DD/YYYY)

Clerk

Title

For additional information on this certification, please contact:

Lawrence Ferchaw

Name

LFerchaw@cypsd.org

Email

Assistant Superintendent, Business
Services

Title

714-220-6941

Telephone

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

30 66480 000000
Form CEA
H8BZHG3614(2026-27)

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	21,747,104.00	301	0.00	303	21,747,104.00	305	535,842.00		307	21,211,262.00	309
2000 - Classified Salaries	9,738,225.00	311	0.00	313	9,738,225.00	315	245,241.00		317	9,492,984.00	319
3000 - Employee Benefits	16,497,888.00	321	429,388.00	323	16,068,500.00	325	173,700.00		327	15,894,800.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,619,251.00	331	0.00	333	1,619,251.00	335	260,100.00		337	1,359,151.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,586,993.00	341	36.00	343	9,586,957.00	345	361,168.00		347	9,225,789.00	349
TOTAL					58,760,037.00	365			TOTAL	57,183,986.00	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	18,538,649.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,073,659.00	380
3. STRS.	3101 & 3102	5,423,330.00	382
4. PERS.	3201 & 3202	1,054,364.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	595,566.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,162,634.00	385
7. Unemployment Insurance.	3501 & 3502	11,651.00	390
8. Workers' Compensation Insurance.	3601 & 3602	366,494.00	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).		34,226,347.00	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.		34,226,347.00	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.		59.85%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

30 66480 0000000
Form CEB
H8BZHG3614(2026-27)

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	19,764,394.00	301	0.00	303	19,764,394.00	305	535,842.00		307	19,228,552.00	309
2000 - Classified Salaries	9,387,916.00	311	0.00	313	9,387,916.00	315	268,475.00		317	9,119,441.00	319
3000 - Employee Benefits	16,191,351.00	321	493,490.00	323	15,697,861.00	325	189,505.00		327	15,508,356.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,267,599.00	331	0.00	333	1,267,599.00	335	254,801.00		337	1,012,798.00	339
5000 - Services. . & 7300 - Indirect Costs	7,924,495.00	341	36.00	343	7,924,459.00	345	370,745.00		347	7,553,714.00	349
TOTAL					54,042,229.00	365	TOTAL			52,422,861.00	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	16,853,090.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,724,631.00	380
3. STRS.	3101 & 3102	5,108,437.00	382
4. PERS.	3201 & 3202	1,052,831.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	566,302.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,055,617.00	385
7. Unemployment Insurance.	3501 & 3502	10,886.00	390
8. Workers' Compensation Insurance.	3601 & 3602	386,179.00	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).	31,757,973.00	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.	31,757,973.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	60.58%	
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)	60.58%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	52,422,861.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	59,101,084.00		59,101,084.00	5,012,917.00	2,464,947.00	61,649,054.00	2,739,947.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,726,000.00		2,726,000.00		630,000.00	2,096,000.00	666,000.00
Leases Payable	67,150.00		67,150.00		35,238.00	31,912.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	226,448.00		226,448.00		113,224.00	113,224.00	113,223.00
Net Pension Liability	43,622,867.00		43,622,867.00	9,780,423.00	16,865,080.00	36,538,210.00	4,605,475.00
Total/Net OPEB Liability	11,933,415.00		11,933,415.00	2,242,755.00	1,179,109.00	12,997,061.00	
Compensated Absences Payable	403,988.00		403,988.00		37,770.00	366,218.00	
Subscription Liability	357,251.00		357,251.00	152,315.00	205,723.00	303,843.00	216,161.00
Governmental activities long-term liabilities	118,438,203.00	0.00	118,438,203.00	17,188,410.00	21,531,091.00	114,095,522.00	8,340,806.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,541,194.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,743,691.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	15,153.00
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	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				15,153.00
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	208,959.00
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)				58,991,309.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,053.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,317.41
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.)		56,605,235.96		17,970.26
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)		56,605,235.96		17,970.26
B. Required effort (Line A.2 times 90%)		50,944,712.36		16,173.23
C. Current year expenditures (Line I.E and Line II.B)		58,991,309.00		19,317.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,724,201.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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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) 44,829,628.00

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) 6.08%

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. 0.00
- Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,046,992.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 846,929.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	31,948.00
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)	365,686.52
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)	4,291,555.52
9. Carry-Forward Adjustment (Part IV, Line F)	302,972.30
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,594,527.83
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	41,529,075.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,736,352.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,312,749.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	4,554.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	797,454.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,937.00
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)	5,648,894.48
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)	0.00
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)	1,382,350.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,424,463.00
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)	57,857,828.48
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)	7.42%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.94%
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)	4,291,555.52
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(285,682.20)
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 (6.40%) times Part III, Line B19); zero if negative	302,972.30
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.40%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.02%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	302,972.30
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	302,972.30

Approved
indirect
cost rate: 6.40%

Highest
rate used
in any
program: 9.02%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,831,398.00	92,116.00	2.40%
01	3010	486,686.00	25,191.00	5.18%
01	4035	60,259.00	4,251.00	7.05%
01	4203	56,670.00	3,896.00	6.87%
01	6010	151,362.00	1,250.00	0.83%
01	7435	840,352.00	75,766.00	9.02%
01	9010	320,771.00	4,108.00	1.28%
12	6105	1,266,350.00	72,214.00	5.70%
13	5310	1,424,463.00	80,932.00	5.68%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,889,071.00	1,889,071.00
2. State Lottery Revenue	8560	652,259.00		200,492.00	852,751.00
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)		652,259.00	0.00	2,089,563.00	2,741,822.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	535,842.00		0.00	535,842.00
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	251.00		200,492.00	200,743.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	116,166.00			116,166.00
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			18,611.00	18,611.00
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)		652,259.00	0.00	219,103.00	871,362.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,870,460.00	1,870,460.00
D. COMMENTS:					
Budget revision will be updated for object code 5710, in the amount of \$18,611.					

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	40,781,778.00	0.43%	40,956,272.00	-0.72%	40,663,055.00
2. Federal Revenues	8100-8299	87,084.00	0.00%	87,084.00	0.00%	87,084.00
3. Other State Revenues	8300-8599	843,179.00	0.00%	843,179.00	0.00%	843,179.00
4. Other Local Revenues	8600-8799	1,387,395.00	0.00%	1,387,395.00	0.00%	1,387,395.00
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	(8,764,821.00)	0.13%	(8,776,488.00)	4.24%	(9,148,772.00)
6. Total (Sum lines A1 thru A5c)		34,334,615.00	0.47%	34,497,442.00	-1.93%	33,831,941.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,257,297.00		15,174,216.00
b. Step & Column Adjustment				29,591.00		489,497.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(112,672.00)		(110,142.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,257,297.00	-0.54%	15,174,216.00	2.50%	15,553,571.00
2. Classified Salaries						
a. Base Salaries				5,155,755.00		5,185,929.00
b. Step & Column Adjustment				114,824.00		190,652.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,650.00)		(86,343.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,155,755.00	0.59%	5,185,929.00	2.01%	5,290,238.00
3. Employee Benefits	3000-3999	9,213,622.00	3.69%	9,553,821.00	3.82%	9,918,805.00
4. Books and Supplies	4000-4999	623,064.00	-16.05%	523,064.00	0.00%	523,064.00
5. Services and Other Operating Expenditures	5000-5999	3,750,368.00	-6.67%	3,500,368.00	0.00%	3,500,368.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,010.00	0.00%	119,010.00	0.00%	119,010.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(267,608.00)	0.00%	(267,608.00)	0.00%	(267,608.00)
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)		33,851,508.00	-0.19%	33,788,800.00	2.51%	34,637,448.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		483,107.00		708,642.00		(805,507.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,843,685.00		2,326,792.00		3,035,434.00
2. Ending Fund Balance (Sum lines C and D1)		2,326,792.00		3,035,434.00		2,229,927.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	635,343.00		1,341,013.00		505,456.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,676,449.00		1,679,421.00		1,709,471.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,326,792.00		3,035,434.00		2,229,927.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,676,449.00		1,679,421.00		1,709,471.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,676,449.00		1,679,421.00		1,709,471.00
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.						
Added reductions will be considered in FY 2027/28 and FY 2028/29.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(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	1,993,610.00	-3.14%	1,931,017.00	0.00%	1,931,017.00
3. Other State Revenues	8300-8599	11,418,653.00	0.00%	11,418,653.00	0.00%	11,418,653.00
4. Other Local Revenues	8600-8799	516,992.00	0.00%	516,992.00	0.00%	516,992.00
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	8,764,821.00	0.13%	8,776,488.00	4.24%	9,148,772.00
6. Total (Sum lines A1 thru A5c)		22,694,076.00	-0.22%	22,643,150.00	1.64%	23,015,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,507,097.00		4,405,890.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(101,207.00)		(103,737.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,507,097.00	-2.25%	4,405,890.00	-2.35%	4,302,153.00
2. Classified Salaries						
a. Base Salaries				4,232,161.00		4,316,804.00
b. Step & Column Adjustment				84,643.00		86,336.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,232,161.00	2.00%	4,316,804.00	2.00%	4,403,140.00
3. Employee Benefits	3000-3999	6,977,729.00	2.56%	7,156,057.00	2.38%	7,326,508.00
4. Books and Supplies	4000-4999	644,535.00	0.00%	644,535.00	0.00%	644,535.00
5. Services and Other Operating Expenditures	5000-5999	4,327,273.00	0.00%	4,327,273.00	0.00%	4,327,273.00
6. Capital Outlay	6000-6999	8,756.00	0.00%	8,756.00	0.00%	8,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,218,090.00	0.00%	1,218,090.00	0.00%	1,218,090.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	114,462.00	0.00%	114,462.00	0.00%	114,462.00
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)		22,030,103.00	0.73%	22,191,867.00	0.69%	22,344,917.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		663,973.00		451,283.00		670,517.00

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,853,681.00		5,517,654.00		5,968,937.00
2. Ending Fund Balance (Sum lines C and D1)		5,517,654.00		5,968,937.00		6,639,454.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,517,654.00		5,968,937.00		6,639,454.00
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		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,517,654.00		5,968,937.00		6,639,454.00
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.						
Added reductions will be considered in FY 2027/28 and FY 2028/29.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(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	40,781,778.00	0.43%	40,956,272.00	-0.72%	40,663,055.00
2. Federal Revenues	8100-8299	2,080,694.00	-3.01%	2,018,101.00	0.00%	2,018,101.00
3. Other State Revenues	8300-8599	12,261,832.00	0.00%	12,261,832.00	0.00%	12,261,832.00
4. Other Local Revenues	8600-8799	1,904,387.00	0.00%	1,904,387.00	0.00%	1,904,387.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,028,691.00	0.20%	57,140,592.00	-0.51%	56,847,375.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,764,394.00		19,580,106.00
b. Step & Column Adjustment				29,591.00		489,497.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(213,879.00)		(213,879.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,764,394.00	-0.93%	19,580,106.00	1.41%	19,855,724.00
2. Classified Salaries						
a. Base Salaries				9,387,916.00		9,502,733.00
b. Step & Column Adjustment				199,467.00		276,988.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,650.00)		(86,343.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,387,916.00	1.22%	9,502,733.00	2.01%	9,693,378.00
3. Employee Benefits	3000-3999	16,191,351.00	3.20%	16,709,878.00	3.20%	17,245,313.00
4. Books and Supplies	4000-4999	1,267,599.00	-7.89%	1,167,599.00	0.00%	1,167,599.00
5. Services and Other Operating Expenditures	5000-5999	8,077,641.00	-3.09%	7,827,641.00	0.00%	7,827,641.00
6. Capital Outlay	6000-6999	8,756.00	0.00%	8,756.00	0.00%	8,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,337,100.00	0.00%	1,337,100.00	0.00%	1,337,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(153,146.00)	0.00%	(153,146.00)	0.00%	(153,146.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		55,881,611.00	0.18%	55,980,667.00	1.79%	56,982,365.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,147,080.00		1,159,925.00		(134,990.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,697,366.00		7,844,446.00		9,004,371.00
2. Ending Fund Balance (Sum lines C and D1)		7,844,446.00		9,004,371.00		8,869,381.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	5,517,654.00		5,968,937.00		6,639,454.00
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	635,343.00		1,341,013.00		505,456.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,676,449.00		1,679,421.00		1,709,471.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,844,446.00		9,004,371.00		8,869,381.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,676,449.00		1,679,421.00		1,709,471.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,676,449.00		1,679,421.00		1,709,471.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Greater Anaheim SELPA						
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)						
		2,909.82		2,788.53		2,700.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		55,881,611.00		55,980,667.00		56,982,365.00
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)		55,881,611.00		55,980,667.00		56,982,365.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,676,448.33		1,679,420.01		1,709,470.95
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,676,448.33		1,679,420.01		1,709,470.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Greater Anaheim (MA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Anaheim Union High (MA00)			0.0%
Centralia Elementary (MA02)			0.0%
Cypress Elementary (MA03)			0.0%
Magnolia Elementary (MA04)			0.0%
Savanna Elementary (MA05)			0.0%
Los Alamitos Unified (MA07)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Cypress Elementary
Orange County

Budget, July 1
2026-27
General Fund
Special Education Revenue
Allocations
Setup

30 66480 0000000
Form SEAS
H8BZHG3614(2026-27)

Current LEA:	30-66480-0000000 Cypress Elementary	
Selected SELPA:	MA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
MA	Greater Anaheim	

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	95,840.00	0.00	0.00	(153,146.00)				
Other Sources/Uses Detail					1,713,526.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
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							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	426.00	0.00	72,214.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,266.00)	80,932.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	163,526.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66480 0000000
Form SIAA
H8BZHG3614(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,550,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	96,266.00	(96,266.00)	153,146.00	(153,146.00)	1,713,526.00	1,713,526.00	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66480 0000000
Form SIAB
H8BZHG3614(2026-27)

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	96,042.00	0.00	0.00	(153,146.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	426.00	0.00	72,214.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,468.00)	80,932.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66480 0000000
Form SIAB
H8BZHG3614(2026-27)

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								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	96,468.00	(96,468.00)	153,146.00	(153,146.00)	0.00	0.00		

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):	2,910	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,404	3,404		
Charter School				
Total ADA	3,404	3,404	N/A	Met
Second Prior Year (2024-25)				
District Regular	3,251	3,251		
Charter School				
Total ADA	3,251	3,251	0.0%	Met
First Prior Year (2025-26)				
District Regular	3,186	3,186		
Charter School		0		
Total ADA	3,186	3,186	N/A	Met
Budget Year (2026-27)				
District Regular	3,129			
Charter School	0			
Total ADA	3,129			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,328	3,328		
Charter School				
Total Enrollment	3,328	3,328	0.0%	Met
Second Prior Year (2024-25)				
District Regular	3,281	3,281		
Charter School				
Total Enrollment	3,281	3,281	0.0%	Met
First Prior Year (2025-26)				
District Regular	3,174	3,174		
Charter School				
Total Enrollment	3,174	3,174	0.0%	Met
Budget Year (2026-27)				
District Regular	3,041			
Charter School				
Total Enrollment	3,041			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	3,201	3,328	
Charter School		0	
Total ADA/Enrollment	3,201	3,328	96.2%
Second Prior Year (2024-25)			
District Regular	3,150	3,281	
Charter School	0		
Total ADA/Enrollment	3,150	3,281	96.0%
First Prior Year (2025-26)			
District Regular	3,048	3,174	
Charter School			
Total ADA/Enrollment	3,048	3,174	96.0%
Historical Average Ratio:			96.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	2,910	3,041		
Charter School	0			
Total ADA/Enrollment	2,910	3,041	95.7%	Met
1st Subsequent Year (2027-28)				
District Regular	2,794	2,920		
Charter School				
Total ADA/Enrollment	2,794	2,920	95.7%	Met
2nd Subsequent Year (2028-29)				
District Regular	2,706	2,825		
Charter School				
Total ADA/Enrollment	2,706	2,825	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,191.87	3,134.44	3,038.50	2,921.28
b. Prior Year ADA (Funded)		3,191.87	3,134.44	3,038.50
c. Difference (Step 1a minus Step 1b)		(57.43)	(95.94)	(117.22)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.80%)	(3.06%)	(3.86%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		40,781,778.00	40,956,272.00	40,663,055.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		1,170,437.03	1,351,556.98	1,256,488.40
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		1.07%	.24%	(.77%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.07% to 2.07%	-0.76% to 1.24%	-1.77% to 0.23%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	30,726,706.00	32,047,850.00	33,428,445.00	34,871,166.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	39,958,688.00	40,781,778.00	40,956,272.00	40,663,055.00
District's Projected Change in LCFF Revenue:		2.06%	.43%	(.72%)
LCFF Revenue Standard		0.07% to 2.07%	-0.76% to 1.24%	-1.77% to 0.23%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.07%	.24%	(.77%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.93% to 11.07%	-9.76% to 10.24%	-10.77% to 9.23%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.93% to 6.07%	-4.76% to 5.24%	-5.77% to 4.23%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	2,080,694.00		
Budget Year (2026-27)	2,080,694.00	0.00%	No
1st Subsequent Year (2027-28)	2,018,101.00	(3.01%)	No
2nd Subsequent Year (2028-29)	2,018,101.00	0.00%	No
Explanation: (required if Yes)			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	11,942,021.00		
Budget Year (2026-27)	12,261,832.00	2.68%	No
1st Subsequent Year (2027-28)	12,261,832.00	0.00%	No
2nd Subsequent Year (2028-29)	12,261,832.00	0.00%	No
Explanation: (required if Yes)	Reduction in Sta		
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	2,626,059.00		
Budget Year (2026-27)	1,904,387.00	(27.48%)	Yes
1st Subsequent Year (2027-28)	1,904,387.00	0.00%	No
2nd Subsequent Year (2028-29)	1,904,387.00	0.00%	No
Explanation: (required if Yes)	Budget adjustment to Earned Interest income in FY 2026-27.		

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

First Prior Year (2025-26)	1,619,251.00		
Budget Year (2026-27)	1,267,599.00	(21.72%)	Yes
1st Subsequent Year (2027-28)	1,167,599.00	(7.89%)	Yes
2nd Subsequent Year (2028-29)	1,167,599.00	0.00%	No

Explanation:

(required if Yes)

Planned reduction to supplies account in FY 2026-27 and FY 2027-28.

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

First Prior Year (2025-26)	9,740,139.00		
Budget Year (2026-27)	8,077,641.00	(17.07%)	Yes
1st Subsequent Year (2027-28)	7,827,641.00	(3.09%)	No
2nd Subsequent Year (2028-29)	7,827,641.00	0.00%	No

Explanation:

(required if Yes)

Planned reduction to services account in FY 2026-27.

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	Status
		Over Previous Year	

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

First Prior Year (2025-26)	16,648,774.00		
Budget Year (2026-27)	16,246,913.00	(2.41%)	Met
1st Subsequent Year (2027-28)	16,184,320.00	(.39%)	Met
2nd Subsequent Year (2028-29)	16,184,320.00	0.00%	Met

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

First Prior Year (2025-26)	11,359,390.00		
Budget Year (2026-27)	9,345,240.00	(17.73%)	Not Met
1st Subsequent Year (2027-28)	8,995,240.00	(3.75%)	Met
2nd Subsequent Year (2028-29)	8,995,240.00	0.00%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Planned reduction to supplies account in FY 2026-27 and FY 2027-28.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Planned reduction to services account in FY 2026-27.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

53,738,953.00

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

--

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

53,738,953.00

1,612,168.59

1,612,169.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,714,283.00	1,751,879.92	1,816,236.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	715,755.65	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,430,038.65	1,751,879.92	1,816,236.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	57,142,745.16	58,395,997.19	60,541,194.00
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)	57,142,745.16	58,395,997.19	60,541,194.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.3%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	245,631.68	33,662,654.08	N/A	Met
Second Prior Year (2024-25)	(1,578,931.75)	33,925,969.44	4.7%	Not Met
First Prior Year (2025-26)	(58,224.00)	35,813,398.00	.2%	Met
Budget Year (2026-27) (Information only)	483,107.00	33,851,508.00		

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)

Budget reductions are being made to address the structural deficit. All areas being considered, and will be addressed.

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):

2,916

District's Fund Balance Standard Percentage Level:

1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	2,908,059.00	2,908,059.29	N/A	Met
Second Prior Year (2024-25)	3,480,841.00	3,480,840.97	0.0%	Met
First Prior Year (2025-26)	1,901,909.00	1,901,909.00	0.0%	Met
Budget Year (2026-27) (Information only)	1,843,685.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	6,315,012.98	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,910	2,789	2,700
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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): Greater Anaheim SELPA

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	55,881,611.00	55,980,667.00	56,982,365.00
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)	55,881,611.00	55,980,667.00	56,982,365.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,676,448.33	1,679,420.01	1,709,470.95
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,676,448.33	1,679,420.01	1,709,470.95

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,676,449.00	1,679,421.00	1,709,471.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	1,676,449.00	1,679,421.00	1,709,471.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		1,676,448.33	1,679,420.01	1,709,470.95
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 (2025-26)	(8,966,704.00)			
Budget Year (2026-27)	(8,764,821.00)	(201,883.00)	(2.3%)	Met
1st Subsequent Year (2027-28)	(8,776,488.00)	11,667.00	.1%	Met
2nd Subsequent Year (2028-29)	(9,148,772.00)	372,284.00	4.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	1,713,526.00			
Budget Year (2026-27)	0.00	(1,713,526.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1b. 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)

No transfers in are estimated for FY 2026-27.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

COPS refinanced for a lower interest rate, while not increasing the life of the loan. Net savings of \$1.1 million dollars.

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?

Actuarial

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

11,281,517.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

11,281,517.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

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

6/30/2025

5. OPEB Contributions

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

Method

459,445.00

491,606.00

491,606.00

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

508,082.00

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

822,563.00

780,919.00

780,919.00

d. Number of retirees receiving OPEB benefits

40.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	187.70	169.70	165.70	163.70

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 11, 2026

- 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:

Jun 11, 2026

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:

Jul 01, 2025

End Date:

Jun 30, 2027

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
3,373,892	3,613,274	3,866,204
7.0%	7.0%	7.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
494,104	489,497	496,387
2.5%	2.5%	2.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	181.50	174.50	174.50	174.50

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for FY 2025/2026 are still on-going.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

100,780

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
2,321,931	2,484,466	2,658,379
7.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
187,765	190,062	193,875
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	16.00	15.00	15.00	15.00

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.

Negotiations are on-going for FY 2025/26.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

16,880

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0	0	0

4. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
144,967	155,115	165,972
7.0%	7.0%	7.0%

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
34,463	37,375	38,310
2.5%	2.5%	2.5%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
0	0	0

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
0	0	0

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 18, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	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?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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)

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End of School District Budget Criteria and Standards Review

**REASONS FOR ASSIGNED AND UNASSIGNED ENDING FUND
BALANCES ABOVE THE STATE RECOMMENDED
MINIMUM LEVEL**

2026-27 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Cypress School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2025-26	
01	General Fund/County School Service Fund	\$1,828,685.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$1,828,685.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$1,816,236.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$12,449.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2025-26	Reasons
01	General Fund/County School Service Fund	\$ 12,449.00	Staff Support Reserve for Declining Enrollment
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 12,449.00	

2026-27 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Cypress School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2026-27	
01	General Fund/County School Service Fund	\$2,311,792.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$2,311,792.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$1,676,449.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$635,343.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2026-27	Reasons
01	General Fund/County School Service Fund	\$ 635,343.00	Staff Support Reserve for Declining Enrollment
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 635,343.00	

2026-27 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Cypress School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2027-28	
01	General Fund/County School Service Fund	\$3,020,434.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$3,020,434.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$1,679,421.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$1,341,013.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2027-28	Reasons
01	General Fund/County School Service Fund	\$1,341,013.00	Staff Support Reserve for Declining Enrollment
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 1,341,013.00	

2026-27 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Cypress School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2028-29	
01	General Fund/County School Service Fund	\$2,214,927.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$2,214,927.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$1,709,471.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$505,456.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2028-29	Reasons
01	General Fund/County School Service Fund	\$505,456.00	Staff Support Reserve for Declining Enrollment
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 505,456.00	